COST and MANAGEMENT

Published Monthly
by

THE SOCIETY OF INDUSTRIAL & COST ACCOUNTANTS OF CANADA

SERVIRE EDUCARE INQUIRERE

DECEMBER - 1948

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COST *and* MANAGEMENT

THE OFFICIAL JOURNAL OF

THE SOCIETY OF

INDUSTRIAL AND COST ACCOUNTANTS OF CANADA

Telephone 2-0700

INCORPORATED 1920

HEADQUARTERS: 601-602 MACKAY BUILDING,

66 KING STREET EAST, HAMILTON

J. N. Allan, R.I.A., Secretary-Manager and Editor

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Subscription price to non-members, $5 per year. Single copies, 50 cents. Members desiring five copies or more of a single issue may obtain them at 25 cents each. Authorized as second class mail, Post Office Department, Ottawa.

• EDITORIAL •

Our Next Annual Meeting

Complete details in respect to our next annual meeting to be held in Jasper on July 4 and 5 are now being sent to all members. There is every indication that there will be a good representation of Eastern members making the trip, and elaborate preparations are being made in the West to receive them with ample evidence of true western hospitality. The trip will be made in two private cars leaving Montreal and Toronto, travelling west via C.N.R. and returning east via C.P.R. The schedule has been so arranged as to make maximum use of the daylight hours to see the varied scenery throughout the journey. The long journey to Edmonton will be relieved by planned entertainment en route, and for the remainder of the journey after the Annual Meeting, there will be stop-overs at each chapter point where the local members will entertain the visitors.

This will be the first time the Annual Meeting has been held outside the provinces of Ontario and Quebec, and while the meeting itslf is in the Province of Alberta, its location is in full recognition of the development of our Society throughout all four of the Western provinces. To those members, who, for many years have provided leadership in the shaping of our society, this Annual Meeting will bring in to reality the vision which they had years ago of a truly national organization. We are looking forward to seeing a good many of our past presidents present for the occasion.

Apart from the personal enjoyment which will be derived from the trip, a large attendance of Eastern Members will do more than anything else to weld together, even more firmly, the relationships between the provincial societies.

Chapter Meetings

During this month many of our chapters are holding their Annual Ladies' Night, and in each case this has become one of the more interesting highlights in the year's programme. Not only is it in keeping with the spirit of the Festive Season, but it creates among the chapter members a fellowship which is not readily attainable during the regular meetings, and brings the members closer together to their mutual advantage.

Chapter meetings always will be the greatest source of help and information to the members, and provide the best opportunity for service, particularly to those who seek to push back the frontiers of accounting knowledge. The chapter programmes are being well planned

and efficiently carried out, and it is particularly gratifying to note the increasing frequency with which our own members present the subjects for discussion.

New Members

Bay of Quinte

T. E. Chappell, Stewart-Warner Alemite Corp., Belleville.

Fort William - Port Arthur

L. K. Anderson, 135 S. Archibald.
Arthur Backman, 310 Ogden Street, Fort William.
D. F. Baron, Strachan-Aiken Electric.
Bernard Beagle, 28 Jean Street, Port Arthur.
E. J. Beck, 212 Pruden Street, Fort William.
G. L. Bell, Canadian Pacific Express Co., Port Arthur.
Ruth W. Black, 207 Balmoral Street.
H. J. Breiland, Twin City Industrial Equipment, Port Arthur.
Ivy Britten, Provincial Paper Limited, Port Arthur.
Kaz Buszynski, 846 Minnesota Street, Fort William.
E. J. Butler, 376 N. Court Street, Port Arthur.
Russell Caddo, Great Lakes Paper Co. Ltd., Woodlands Division, Fort William.
James Cargill, Canadian Pacific Express Company, Port Arthur.
Dorothy Craig, 133 N. John Street, Fort William.
Daniel Dacey, 18 Sydney Street, Port Arthur.
Marino Drombolis, 253 E. Frederica Street, Fort William.
Eugene Dumoulin, Port Arthur Shipbuilding Company Ltd., Port Arthur.
Waino Esse, 345 N. Harold Street, Fort William.
Paul Fors, Abitibi Power & Paper Company, Port Arthur.
F. Gibson, 746 S. Mark Street, Fort William.
M. W. Grace, 275 Harrington Avenue, Port Arthur.
C. L. Hancock, 516 N. Brodie Street, Fort William.
R. M. Handford, Thunder Bay Paper Company, Port Arthur.
J. B. Haskell, Marathon Paper Mills of Canada Ltd., Port Arthur.
P. J. Holt. 134 Cameron Street, Fort William.
N. W. Hordy, 533 Wiley Street, Fort William.
A. E. Hunt, 322 Van Norman Street, Port Arthur.
Harry Kamo, 100 N. Hill Street, Port Arthur.
Norman Knutson, 46 Dixon Street, Port Arthur.
Donald Leaney, Leaney Motors Limited.
D. H. Limbrick, Western Grain Company Limited, Fort William.
Archie MacLean, Abitibi Power & Paper Company, Port Arthur.
Malcolm MacMillan, Port Arthur Shipbuilding Company Limited, Port Arthur.
J. F. Mead, 286 River Street, Port Arthur.

Gertrude C. Mitchell, Northern Wood Preservers Limited, Port Arthur.
J. M. Novak, Western Grain Company, Fort William.
L. W. Oliver, Abitibi Power & Paper Company Limited, Port Arthur.
R. A. Pattison, 1 Carrie Street, Port Arthur.
E. A. Pattyson, 99 Elm Street, Port Arthur.
R. F. Rickards, Great Lakes Lumber & Shipping, Fort William.
A. W. Saxberg, Great Lakes Lumber & Shipping, Fort William.
Richard Saxberg, 73 Pine Street, Port Arthur.
E. G. Sellers, 109 E. Frances Street, Fort William.
Harry Shaffer, 1406 Cuthbertson Place, Fort William.
Helen M. Smith, Abitibi Power & Paper Company Limited, Fort William.
F. R. Squier, 121 Pine Street, Port Arthur.
G. P. Storry, 164 Peter Street, Port Arthur.
E. Van Hatten, McCabe Grain Company, Fort William.
George West, 8 Carrie Street, Port Arthur.
L. H. Williams, 2609 Ridgeway Street, Port Arthur.
Miss O. Wright, Drew St. School, Fort William.
Jenny Ylimaki, Powell Equipment Company Limited, Port Arthur.
D. W. Young, Port Arthur News Chronicle, Port Arthur.
G. H. Young, 28 Peter Street, Port Arthur.
Thomas Greer, 515 E. Mary Street, Fort William.
R. J. Hartviksen, 193 Farrand Street, Port Arthur.
H. J. Kartinen, 16 Leys Street, Port Arthur.

Hamilton

J. N. Mann, Fuller Brush Company Limited.
Stanley R. Globe, 11 Nelles Blvd., P.O. Box 134, Grimsby, Ont.

Kitchener

H. I. Eby, Dominion Electrohome Industries Limited.
C. A. Holland, B. F. Goodrich Co. Ltd.

Montreal

Fred Willows, Beauharnois Light, Heat & Power Co., Beauharnois, P.Q.
William Williscroft, R.C.A. Victor Co. Ltd.
G. A. Pettit, Brandram-Henderson Limited.
Mary Blanchfield, C.A., Stevenson & Kellogg Limited.
Paul-Emile Aube, Dominion of Canada, Excise Tax.
K. L. Smith, Clarkson, Gordon & Company.
W. C. R. Jones, Esq., Howard Smith Paper Mills Ltd., Beauharnois, P.Q.
John Field, Hydro-Quebec, Montreal.
H. B. F. Westcott, Sherwin Williams Company of Canada Ltd.
L. L. Dubuc, Chic-N-Coop Limited.
Donat Iorio, Montreal Milk Producers' Ass.
J. W. Simpson, Leethan, Simpson Limited.

G. R. Graham, C.A., E. C. Leetham & Company.
G. G. Bridger, Canadian Arsenals Limited, Filling Division, St. Paul L'Ermite, P.Q.
P. A. Gourd, Kraft Foods Limited, Outremont, P.Q.
Bernard A. Gillies, Fry-Cadbury Limited.
Malcolm Christie, The White Motor Company of Canada Limited.
L. E. F. Jackson, Quebec Hydro Electric Commission.

Ottawa

Marjorie Carr, 600 Laurier Ave. West, Suite 2, Ottawa.
F. A. Dixon, Dominion Government, Auditor General's Office, Confederation Bldg.

Peterborough

K. M. R. Humphries, B. F. Ackerman Son & Co. Ltd.

St. Maurice Valley

C. P. Hachey, The Shawinigan Engineering Co. Ltd.
J. O. Trudel, Shawinigan Dairy Limited.
Sol Rennert, Rennert Freres.

Toronto

M. T. Smith, Canadian Acme Screw & Gear Limited.
S. M. Griffith, Exide Batteries of Canada Limited.
G. B. Kingston, W. A. Sheaffer Pen Company of Canada, Ltd.

Windsor

J. J. Soos, Fibre Products of Canada, Windsor.
W. L. Smith, Thomas A. Edison of Canada Limited, Windsor.
H. J. Dekker, 1166 Janette Avenue.

Personals

Major R. B. Strange, R.I.A., has been elected Honourary Secretary-Treasurer of the Royal Canadian Pay Corp Assoc. Major Strange is a member of the Ottawa Chapter, a member of the Ontario Council and a former member of the Calgary Chapter.

Chapter Notes

BAY OF QUINTE CHAPTER

The regular monthly meeting of the Bay of Quinte Chapter of the Society of Industrial and Cost Accountants of Ontario was held in the private dining hall of the Bar B-Q Tavern Restaurant on Monday, November 22nd, 1948, at 6.30 p.m.

Wilf. Richardson introduced the speaker of the evening, Mr. J. M. Thompson, C.A., Controller of Canadian Westinghouse Company of Hamilton, Ontario.

Mr. Thompson suffered considerable inconvenience in attending the meeting owing to an urgent business engagement in Ottawa.

His address on "Industrial Pension Plans" was such that we fully realized our loss if he had not been able to make the trip.

Both members and guests engaged in a lively discussion period following Mr. Thompson's talk.

Mr. Thompson enlightened his audience regarding the history, present status, and probable future trends of industrial pension plans. He explained and illustrated several types of plans detailing future and past service benefits, funding and governmental approval thereof. He also gave those present a clear understanding of Government Annuities, Social Security and Old Age Pensions, with their effect on Industrial Pensions.

FORT WILLIAM - PORT ARTHUR CHAPTER

Members of the Chapter and friends numbering 92 toured the huge plant of the Brompton Pulp and Paper Co. Ltd. at Red Rock as guests of the company. Later they enjoyed a dinner meeting held in the Red Rock Inn.

Before their inspection of the plant, the members received pamphlets prepared by A. G. Eardley, chief chemist, which described the various machines and processes through which the wood pulp is put in the production of Kraft paper. In addition, Mr. Eardley gave an illustrated talk on the various chemical processes used.

Following this advance information, the visitors were taken through the mill in parties of ten. Under the guidance of members of the Brompton staff, they received "on the spot" instruction as to the various processing methods and the technical difficulties involved therein.

At the Inn, chairman J. A. Aitken opened the regular monthly meeting and then turned over the gavel to J. H. McLennan who extended a welcome on behalf of the company. Mr. McLennan then introduced L. A. Tucker, Comptroller of the St. Lawrence Corporation and F. D. Taylor, mill manager for the Brompton Company. Mr. Tucker spoke of the rapid growth of the Red Rock District.

Following the addresses, the gathering enjoyed an interesting and instructive film depicting modern woods operations with F. E. Wood

providing a running commentary. At the close of the film Mr. Wood answered a number of questions relating to the woods operations and machine methods.

R. B. LeCocq expressed the appreciation of the chapter to the company and to all those who had helped make the visit such a great success.

KITCHENER CHAPTER

Ways of cutting costs by selling through a manufacturer's agent were outlined in an address by J. C. Adams, of Toronto, at the meeting of Kitchener Chapter, Canadian Society of Industrial and Cost Accountants, held in Preston, November 16th. Francis Frank, vice-chairman, presided in the absence of Chairman George Egoff.

While some firms have their own sales outlets and salesmen, many advantages were stressed by Mr. Adams by dealing through a manufacturer's agency. The speaker was introduced by R. F. Sidenius and thanked by Alfred Pautler, of Preston.

It was announced that R. H. Saunders, chairman of the Ontario Hydro Electric Commission, will address the December meeting to be held in Kitchener and it is expected he will have an important announcement to make in connection with the Hydro situation.

D. R. Harrison, of Port Arthur, president of the Canadian Society, was scheduled to pay his official visit, but was unable to do so owing to illness. Nelson Allan, secretary manager of the Canadian organization, and Grant Bucknell, assistant secretary of the Ontario society, addressed the meeting. Mr. Allen announced that the Dominion organization has 2,400 members in 26 chapters.

Guests included: David How, Fergus; C. A. Holland, Kitchener; L. R. Mason, Preston; A. B. Shantz, Preston, and K. McLeod.

NIAGARA CHAPTER

The Society of Industrial & Cost Accountants of Ontario, Niagara Chapter, held their November meeting last Wednesday in the Leonard Hotel, St. Catharines.

Mr. Omer Cox, R.I.A., gave a detailed summary of the methods used in cost control of a large drug manufacturing establishment in Canada. This procedure consisted mainly of a costing system utilizing standard labour, and actual material costs with a perpetual inventory, operating with a minimum of staff and records.

Mr. Nelson Allan, our Dominion Secretary-Manager, introduced the new Ontario Assistant Secretary-Treasurer, Mr. G. Bucknell. Mr. Allan also expressed his regrets that the Dominion President, Mr. D. R. Harrison, could not attend due to illness.

The chairman for the evening was Mr. D. Jones, Carborundum Company and the speaker was thanked by Mr. G. Elliott, Foster Wheeler Company."

OTTAWA CHAPTER

A large number of members and their guests attended the third meeting of the season of the Society of Industrial and Cost Accountants

of Ontario, Ottawa Chapter, held at the Alexandra Hotel, Thursday evening, November 18th.

Four new members, Stanley Ray, T. A. McConkey, Fred Dixon and a transfer member from the Toronto Chapter, William Wright, were introduced by Bill Breckenridge, Chapter Secretary.

Our speakers for the evening, C. M. Ward, Comptroller, Kraft Food Limited, Montreal, and S. B. Wickes, C.A., Assistant Comptroller, Northern Electric Company Limited, Montreal, were introduced by Dave Hutton, Past President of the Chapter.

Mr. Ward spoke on Standard Process Costs outlining the costing method in use in his own plant in processing their various products. Mr. Wickes spoke on Standard Piece Work Costs, recommending that standards be concentrated on products with the largest turnover. A lively discussion period followed, during which many practical cost problems were considered.

The speakers were thanked by the Vice-President of the Chapter, P. J. Nolan.

PETERBOROUGH CHAPTER

Peterborough Chapter of the Society of Industrial and Cost Accountants of Ontario, held an interesting meeting at the Empress Hotel on November 22, 1948.

In the absence of Chairman R. C. Bastable, due to illness, Vice-Chairman G. Langhorn presided. He welcomed special visitors, Mr. S. E. Nicholson, of Galt, who is Ontario Chairman of the Society; Mr. J. Nelson Allan, Dominion Secretary-Manager, and Mr. J. Grant Bucknell, Assistant Secretary-Treasurer of the Ontario body.

Other guests present were Messrs. G. E. Heasman and W. A. Hoy, of the Quaker Oats Company of Canada's Saskatoon plant, and Mr. H. McLean, of the Peterborough District Co-op.

A joint talk was presented by Messrs. J. Blake Bell and A. Pitchford, directors of Peterborough Chapter, on the subject "Some Aspects of Cost Accounting in the Milling Industry." Mr. Bell outlined the general and operating ledger account classification through which his firm maintained control of their costs and inventories. Specific details of costing one product were presented by Mr. Pitchford. A discussion period followed when Chapter members asked questions relating to the address.

New members K. Humphries and A. D. Buck were introduced to the members of the Chapter.

VANCOUVER CHAPTER

The Vancouver Chapter held their third dinner meeting of the season on November 4th at the Hotel Georgia.

After dinner, the meeting was called to order by our chairman, Mr. C. H. Davis, R.I.A. A large number of students have been enrolled this year, most of whom are attending the lecture courses which are being presented by the Society through the University of British Columbia. Those new students who were present were introduced to the

meeting by our membership committee chairman, Mr. E. S. Sewell, R.I.A.

Mr. Al Ingalls then introduced our speaker of the evening, Mr. Norman Terry, C.G.A., R.I.A., Secretary-Treasurer of the Canadian Summer Iron Works, who addressed the meeting on "Cost Controls in Machinery Manufacture."

Mr. Terry gave a very complete picture of the costing operation from the time an order was received throughout all the various stages such as drafting, production departments, to final completion. He also illustrated his address on the blackboard and by passing out sample forms to the meeting.

After his address, Mr. Terry agreed to a question period. However he had brought along to the meeting a number of his staff who handle the various details in his organizaation and they also took part in answering the various questions that were presented.

This meeting was one of the best meetings of the year and we were particularly pleased to have one of our own members as speaker.

REGINA - MOOSE JAW CHAPTER

The Regina-Moose Jaw Chapter of the Society of Industrial Accountants of Saskatchewan, started off the season October 28th with a very good turnout of members and guests. The meeting was held in the Grant Hall Hotel, Moose Jaw, and W. T. Read, C.A., R.I.A., chairman. Committees for the year were announced and an outline of future meetings arranged.

Following the business Mr. R. L. Bambord, C.A., R.I.A., gave a very enlightening talk on the history, objects, methods of operation of the Society and functions of the Chapter, particularly with regard to student membership and educational matters. Mr. Bamford's talk covered these five main points:

(1) Purposes of the Society;
(2) Organization and development;
(3) Educational Requirements;
(4) Functions of the Society;
(5) Advantages of membership.

The second speaker of the evening was F. H. H. Smith, C.A., R.I.A. Mr. Smith based his talk on a recent article in the Cost and Management Magazine entitled "A Businessman's View of Economics." This very interesting talk gave the members something to really think about, due to the enormous scope of the subject.

In concluding each speaker led an open discussion on his subject which brought out many points of interest to everyone present. A hearty vote of thanks to Mr. Bamford and Mr. Smith was carried unanimously.

Following adjournment members partook of refreshments and enjoyed a very pleasant hour as guest of the Moose Jaw members.

The Regina-Moose Jaw Chapter of the Society of Industrial and Cost Accountants of Saskatchewan held their November meeting in

Regina College, Thursday, the 25th of November, with a good turnout of registered members and nine guests.

The subject of discussion for the meeting was "Payrolls and Systems." The speakers, who very ably handled this were:

D. A. Shaw, C.A., R.I.A., dealing with the methods of paying wages;

John Williams, R.I.A., discussing payroll and labour reports;

Hugh Clark, speaking on the different phases of machine-accounting with regard to payrolls.

Each speaker went into the detail with respect to his part of the topic, covering the subject in all phases. Questions from members were invited after the talks, and many problems of interest were discussed.

The next meeting of the Chapter will be held in Moose Jaw on the 16th of December.

ST. MAURICE VALLEY CHAPTER

On Wednesday, the 24th of November, the Chapter held its first mixed gathering with wives and sweethearts attending with the members of the Chapter.

The speaker was Mr. Gordon Ross, President of the Ross Corset Company, of Quebec City, whose subject was "Tomorrow's Task." In the course of his remarks he dealt at considerable length with government spending and the necessary need for its reduction in order to permit free enterprise to proceed at a quicker speed. He also dealt at considerable length with "Inflation," as he said, it was something he had to deal with every day and that he himself was not personally worried by this as he was living on the "fat of the land."

The evening was very successful and it is planned to continue this event annually.

TORONTO CHAPTER

A very interesting dinner was held by the student group on November 3 with Mr. M. C. Coutts, R.I.A., as speaker. Mr. H. Cannon introduced the speaker who gave a very informative talk on "Making Standard Costs Work." Following a lengthy question period, Mr. J. Logan expressed the thanks of the audience.

The senior members of the Toronto Chapter paid a visit to the Hamilton Chapter on November 18. A large party travelled by bus to the Ambitious City for the annual get-together. Following the dinner which was held at the Royal Connaught, Mr. H. B. Shaw gave an interesting talk on "Problems the Shop Management Have to Face and How to Overcome Them."

Current Literature Digest

By HAROLD BRICKER, C.A., R.I.A.

HOW MUCH OFFICE RECORDING MUST BE DONE ANNUALLY?

Control of Accounts Payable by Punched Card Methods, is the subject of an article by R. W. Donaldson, in the N.A.C.A. Bulletin, Vol. xxx, No. 5, 11-1-48.

His observations note that, if a business is sizable, a great deal of manual labor is involved in vouchering invoices, setting up schedules of due dates, for disbursements, and charging the proper accounts with expenditures. He describes the change, from a wholly manual procedures, which puts the larger part of the accounting work on tabulating machines, reduced the amount of clerical effort involved, and at the same time, made available to the other accounting sections a greater amount of analytical information within a shorter period of time. This system achieves continuous, systematic processing of invoices, up-to-date and automatically proven data susceptible of analysis at any time, in almost any direction, and with the elimination of many of the onerous tasks of vouchering and summarizing manually.

For example, the coded invoices are grouped and identified as they are sent to the tabulating department. As a reasonable number have been accumulated they are delivered to the tabulating department accompanied by a control slip of the data involved. The key punch operator punches a tabulating card or cards which record the information, as coded, for each item, so that it will be tied in with the control and form the card record from which all the various tabulated listings may be prepared.

The monthly closing consists of putting the cards through the machines which are "wired" to "pull" the required information on the machine statements.

While the information which can be obtained through this procedure is limited only by the demand or utility, the manual work elimination is, in the larger organization, a real economy in time, effort and accuracy. The most common statements by tabulating listing include (in financial accounting):

1. Accounts Payable posting.
2. General commercial and selling expense distribution.
3. Manufacturing expense ledger.
4. Posting summary (Control total by accounts).
5. Expense accounts (and controls).
6. Operating statements (for combining with payroll, etc.).
7. Balance sheet (affected accounts).
8. Comparison of actual against budgeted allowances of operation for foremen and superintendents.

9. Insurance information.
10. Tax information.

This type of installation has proven worth while in terms of stepped up routine and available control information provided with respect to all charges originating outside the company.

Efficiency in production, modernization of the product and personnel utilization in the plant are well recognized.

Is the EXPENSE OF OUR OFFICE really necessary or WARRANTED?

WHAT'S THE MATTER WITH OUR BALANCE SHEETS?

Mr. N. R. Moran has given some suggestions for clarifying the Balance Sheet in the November edition of The Canadian Chartered Accountant (1948).

This is a topic that comes up at this time of the year and it is conceded that the form of the balance sheet is well known to experienced accountants and, for years, has been almost stereotyped. Of all statements, the balance sheet seems to be the least understood. There are misunderstandings in that the accountants feel that they are not at fault but, those people who do not understand such statements. Surely the people can't be wrong altogether—could it be that some of the fault lay with the balance sheet itself!

The three main factors which appear to account for most of the understanding are:

(1) The title.
(2) The terminology.
(3) The form.

The titles "Profit and Loss," "Application of Funds," "Statement of Surplus," give an idea of what is going to follow. The title "Balance Sheet" merely indicates that we are going to produce a sheet which balances. I once heard the remark, "It balances . . . So what?" If the intention is to produce a statement of assets and liabilities why not say so? The titles "Statement of Assets and Liabilities" and "Statement of Financial Condition" are both more descriptive titles, albeit somewhat clumsier, than "Balance Sheet."

A discussion of terminology leads into a more difficult field but even here three words seem to account for the greater part of the misunderstanding. These are: "reserve, capital, surplus."

It also seems that the basic reason underlying the misunderstanding of these words is the same for all three, namely, that they are used in a different manner by the accountant than by the rest of the world.

When the client can read, "How much did I make?" and "Where did it go?" in the statement, he has useful information in terms of his language. Once that is established in his mind, he has jumped the first hurdle toward the understanding of accounts.

AUDITOR'S CERTIFICATE: THAT SHORT, BALANCE SHEET, APPENDAGE

This is another subject up for annual review. The Journal of Accountancy, Vol. 86, No. 5, 11-1948, reports the recommendation of the committee on auditing procedure of the American Institute of Accountants 1948 annual meeting.

The committee believes that the first paragraph of the short form report or certificate should be amended in the following respects:

(a) Exclude reference to the examination of the system of internal control.

(b) Exclude reference to the omission of a detailed audit of the transactions.

(c) Correct the inconsistent expression relating to audit standards applicable in the circumstances.

Although this is a report of the American point of view, there is merit in it which could well be considered with respect to Canadian custom which is well matured.

It is obvious that many prominent Auditors have adopted this or a similar short form, but there are still many who have retained the "Where as" and "Subject to" qualifications, to some extent in their certifications. The suggested short form, while not so short, contains only the minimum points considered necessary in a satisfactory balance sheet certificate.

> "We have examined the balance-sheet, of the X Company, as of December 31st, 19—, and the related statements of Income and Surplus for the year then ended. Our examination was made in accordance with the generally accepted audit standards, and accordingly included such tests of the accounting records, and such other auditing procedures as we considered necessary in the circumstances."
>
> "In our opinion, the accompanying balance-sheet and the statements of income and surplus, present fairly, the financial position of the X Company at December 31st, 19—, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year."

Even with this finely worded certificate, it must be recognized that this form is supported by the accepted standards of the accounting profession and from them to all concerned, where it is understood that certain phrases have an ethical interpretation. This, for example, refers to the term "generally accepted audit standards." The certificate is as good as the integrity of the phrasing.

If enough of us think and work for a depression, we will likely get just that. On the other hand if, as we close the books for this year 1948, we look to the future with confidence in our continued prosperity in less violent, but more stable trend, we may well have a MERRY CHRISTMAS AND A HAPPY NEW YEAR.

Your Health as a Business Man

A Resume of an Address Given By

DR. PERCY VIVIAN

Professor and Chairman of the Department of Health and Social Medicine at McGill University, Before the Montreal Chapter

Taking as his theme the term "inventory," Dr. Vivian paid a high tribute to all those whose endeavour in "fact finding" for the business world had contributed so much to not only the individual businesses concerned, but by their success had added so much to the daily lives of individual people in a variety of communities. He stressed the fact that only by the production of accurate and factual information could any sound judgment be expected with regard to any endeavour. In a business, the procedure of "bookkeeping" is what determines the difference between success and failure, providing that those concerned with the running of the business make full use of the information so provided. To do this, it was frequently necessary to acquire suitably trained people or to train them to correct the deficiencies shown by mathematical calculation in any one of several ways. This might be in relation to the actual management of the business itself, or some special field as in salesmanship of the product itself, or perhaps in the technique of making a better product, or to find ways of reducing the cost of operation of the organization.

With such lessons to hand for anyone interested in learning from them, some people, in other lines of endeavour, were trying to use the principles of the statistical techniques to make an "inventory" of the personal "business" of the greatest importance to the individual, that is, his health.

The inventory of human life is to be found, in part, in the mathematical material of biostatistics, those vital facts of life and death. Much of the required basic material is, however, not available to us at the present time. We have the story of the births and deaths and the number who are reported as having communicable disease. We know something of those disabilities which cause people to seek admission to hospitals for treatment, and can assess their importance from the tabulated reasons of why people die. Otherwise we have little real information of large numbers of people as to their actual state of health. Health is defined as "well-being." It is a relative term, and means more than simply the absence of reported disease. It is the degree of well-being of people which concerns us most at the present time, if we are to extend medical services for the prevention or early limitation of human disability.

It will take time for us to set up the procedures by which further information of great importance in this endeavour can be obtained. In the meantime, however, certain progress is being made. All of it is interesting, but it is also lengthy. It would not be possible to even

cover the surface of such material in a short time. I would, however, like to point out a few of the interesting facts with which the medical profession is now concerned in its endeavour to provide more for the greater protection of the health of people, and to make it possible for those with a low degree of health to attain a more active and positive state of joyous well-being.

Those in the medical profession mainly concerned with inventories, balance sheets and business procedures in relation to the health of people, are those whose interest lies in the field of demography, particularly vital statistics, and are engaged in the practice of Public Health. The term "Public Health" has usually been associated with Departments of Health of various Governments. An extension of the interest in the health of people in our society is becoming crystallized under the title of Social Medicine. Social Medicine is essentially a study of the factors in society that have a bearing upon health and the ways and means by which the menacing factors could be reduced or limited, and those factors of proven advantage, strengthened or increased.

These studies are only possible on the basis of available information at the present time, or the result of fact finding in a limited sphere according to scientific procedure. In this I wish to pay special tribute to the Dominion Bureau of Statisitcs and, in particular, the Vital Statistics Branch. Their work is held in very high esteem throughout the world, and as new needs are expressed, it is my firm belief that the Bureau and all its associates will give us more of our much needed information.

Our studies are concerned with people — human bookkeeping, and naturally our greatest concern are for the people of the Dominion of Canada. We find that our population has markedly increased in the last 40 years, from about 5¼ millions in 1901 to 11½ millions in 1941, with about an equal distribution in this total of males and females. About half of our present population is of British origin, a little less than one-third of it is of French origin, and about one-fifth belonging to other racial groups.

There is a distinct difference in the age grouping of our population in 1901 to that of 1941. The group from infancy to four years of age in 1901 was 12% of the then population, whereas now it is only 9.1%. The age group 32 to 49 was 22.8% of the population in 1901. and it now shows an increase as in 1941 it is 25.3% of the population at that time. The age group 50 to 69 was 11.4% of the 1901 population, and is 15.8% of the 1941 population. In the 70 plus age group, 3% in 1901—4% in 1941. (These percentages are based on the actual figures published in the Census of Canada, and may not exactly correspond to the percentages published in the Census Volumes, due to adjustments made in the latter.) These facts should be of interest to the people of Canada generally. They show a definite trend in the age distribution of our population. It has been estimated that by 1975, which is less than 30 years from now, an increase of only 6% in the number of workers between 20 and 44 years of age can be ex-

pected, while an increase of 69% can be expected of workers between 45 and 64 years of age. These facts must be taken into account in the planning of measures commonly called "Social Security." Financial protection against declining earning ability in the later years of life is a prime requisite for the health of older people. Social Security programs should be designed to not only permit but to enforce the maximum of individual participation in pension plans during the period of greater earning capacity. This requires careful consideration of our tax structure so as to avoid the imposition of levies that tend to make it impossible for people to provide for their own old age. The present system of so-called old age pensions should be reviewed with this trend in mind. The estimation of the increased cost in the next 10 years for the present program, the additional cost if the amounts or allowable income are inreased, and the further cost if the pensionable age is reduced from 70 to 65 years will provide figures for thought. Subsequent and appropriate action would seem to be indicated to change this present system to a contributory one on a compulsory basis to provide more adequate amounts in old age.

The trend to a higher percentage of older people in the population is of particular interest to those in the service of Public Health. The prolongation of life may be attributed largely to the protective measures provided for masses of the population in maternal, infant and child hygiene programs introduced, aided and frequently supervised by governmental Departments of Health. In this undertaking voluntary organizations have played and are playing a most important part. Sustained and augmented effort in these endeavours is only possible where there exists the fortunate combination of a good official agency and a good voluntary one. The voluntary agency represents a group of actively interested members of the Community who contribute work and money to special projects. They can demonstrate to the rest of the community the value of an endeavour before the community as a whole is asked to support it through general co-operation and money raised by taxation. The official health agency of government carries out the directions it receives from legislation which also contains the authority required for this purpose.

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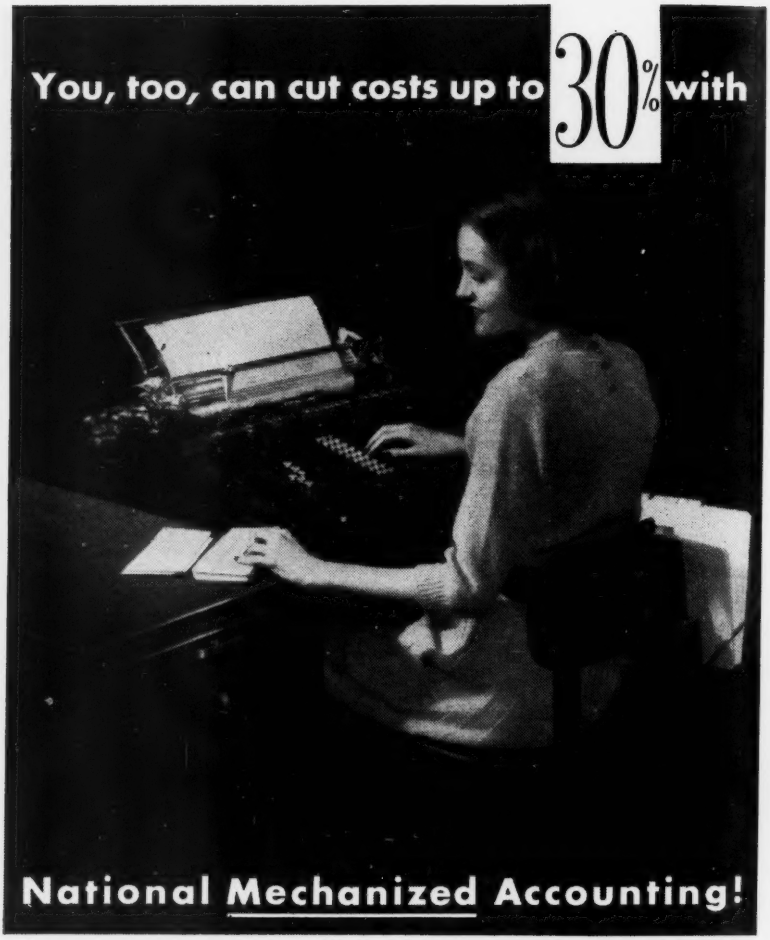

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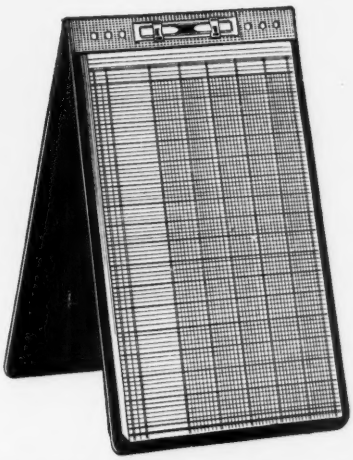

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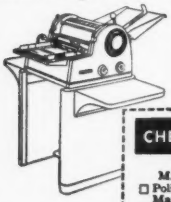

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Management Frontiers

By H. B. SHAW,

Manager, Methods Engineering Council, Pittsburgh, Pa.

One of the characteristics of North Americans is that they want to do things better tomorrow than they did them yesterday. Thus, although we unquestionably lead the world in almost every field that might be mentioned, we in Canada and the U.S. continue our everlasting search for improvement with unabated enthusiasm.

It is fortunate that this is so, for certainly we are far from achieving perfection. In the industrial world, we lead in productivity to be sure, but no one in his right mind would feel that there is nothing more to be done. Additional increases in productivity are necessary if the standard of living is to continue to rise on both sides of the border. Even more important perhaps, is the job which must be done to improve human relations—to reduce strife and discord and to make the lives of you and me and of people who work in industry happier and more satisfying.

To do all this requires leadership, a skilled leadership which will bring us to better industrial relations. Where is this leadership to come from? Labor will not furnish it. Labor does not lead, but merely protests against poor leadership. The government will not furnish it. The government merely crystalizes the will of the majority into laws, often several years after the majority has reached a conclusion. No. Leadership towards a better country must come from management, a competent professional management, skilled in the application of management techniques.

It is often said today that people do not seem to want to work, that they are interested only in getting more and more for less and less. If that is the case, then somewhere there has been a sad lack of leadership. Human nature does not change much as the centuries roll by, and men and women will work about as well as they have at any time in the past if they are led to see the benefits of doing so. If management has not been furnishing adequate leadership recently, it should admit the fact freely, and then set about providing the conditions which will result in high productivity from satisfied workers.

A large order? Perhaps. But this is the challenge and the opportunity which management faces today. Before we decide whether or not it can be done, let us ask ourselves whether we are managing as well as we know how. Are we following the principles of scientific management as laid down by the pioneers in this field? Are we applying all of the known management techniques which have been developed over the years? Do we subscribe to the philosophy which says that it is management's job to manage and to provide conditions which make it possible to accomplish work in the easiest and most effective manner? If we cannot answer yes to all of these questions, then we have little

reason to criticize labor's apparent unwillingness to work. Management, too, must give a fair day's work.

Chart No. 1

The greatest production results when each workman is given a DEFINITE task to be performed in a DEFINITE time and in a DEFINITE manner.

In a recent address, W. L. McGrath, President of the Society for the Advancement of Management, said: "Labor is just as effective as management plans for it to be." Years ago, Frederick W. Taylor, the father of scientific management, expressed it a little differently. He said:

"The greatest production results when each workman is given a **definite** task to be performed in a **definite** time and in a **definite** manner." This statement is still one of the best and simplest expressions of the way to organize for effective production that we have. To put this principle into effect is one of the major tasks of each of us here.

Chart No. 2

ESTABLISH A DEFINITE TASK

A—For direct labor.
B—For indirect labor.

The first step is to establish **the definite task.** This is done fairly well by industry on direct labor operations, particularly where any degree of repetition is involved. A given production process is subdivided into a number of relatively short and simple operations, and each workman is given a definite task to do. The job is often described in considerable detail in writing so that there is no doubt as to what the requirements are.

In so far as the indirect labor operations are concerned, however, considerable improvement is possible in the establishing of definite tasks. It is customary to establish such occupations as tool making, maintenance man, janitor, or storeroom attendant, but the detailed nature of the task is seldom described. It is small wonder, therefore, that many organizations feel that their indirect labor group is inefficient and are not satisfied with the results they get. How could we expect anything else? We hire a janitor and tell him to keep a certain area clean. We give him the type of broom which happens to be most readily available and a bucket and a mop. We tell him that his area must be clean by quitting time every day and then go about our other more important concerns. The janitor may or may not be conscientious. If he is not, he takes advantage of the loose setup to do a slipshod job. If he is con-

scientious, however, there is still a good chance that the area cleanliness will leave much to be desired. We have not specified with exactness what areas are to be cleaned nor how often. Should he mop the floor daily or once a week? Should he climb up to the ceiling and wipe the dust off the overhead pipes? If so, how often? Should he do it while people are working below, or after they have gone home? There is a good deal of planning necessary before a good job can be done, even on a simple task like janitor work. The tendency is to leave this planning to the janitor himself, although when we stop to think about it, we are forced to recognize that we do not expect to find planning ability in the type of man who accepts employment as a janitor.

It becomes fairly obvious, therefore, that if we wish our indirect labor group to be more effective, management must do a better job of planning for it and establishing definite tasks. A few companies have done an outstanding job in this respect and have obtained outstanding results. The work of the Seagram Company in connection with its janitors, for example, has received a good deal of attention. By and large, however, there is room for considerable improvement in the establishing of definite tasks for indirect labor throughout industry.

Chart No. 3

ESTABLISH DEFINITE MANNER

A —Methods Engineering
- **1. Methods Studies**
- **2. Methods Laboratory**
- **3. Plant Layout**

B —Operator Training

C —Quality Control

After the definite task, the **definite** manner for doing the definite task should be established. All before the definite time is specified. There are a number of widely used techniques for developing effective working methods which make up the methods engineering procedure. Process charting, operation analysis, and motion study are all valuable in this connection, and because they have become fairly well known, they need not be discussed in detail here. One point needs emphasis in connection with methods work, however, and that is the time at which it should be done. Too often methods engineering is merely methods correction. A new job is sent to the shop with little if anything specified about the way the job is to be done. The operator, sometimes assisted by his foreman, experiments with one or more methods until he discovers one that produces an acceptable job. Thereafter, he will continue to follow that method until his working habits are firmly established.

When the methods man belatedly comes along and wants to change to a more effective, easier method, he almost always encounters considerable resistance. He is trying to do something which is contrary to human nature, namely, change an established habit. If, in addition, the

job is an incentive job and has had a standard established on it, his work seems to threaten the earnings and hence the security of the operator. Thus some very real human relations problems are generated.

It is far better to spend some time and effort on methods development before the new job goes to the shop and to develop a good, acceptable method before incorrect working habits are formed. The manner in which this is done will depend upon the nature of the product, the operations, and the quantities involved, but the skilful manager will see that the ideal of methods engineering in advance of beginning production is approached as closely as is practical. For highly repetitive work, a methods laboratory where methods development can be carried on in a research atmosphere is quite effective. Where repetition is low, as in the case of the jobbing machine shop, the development of good working methods may have to be accomplished through the medium of supervisory and operator training.

Plant layout is one of the techniques for securing effective operation. It is used to improve materials handling methods. Although this is not something which is done daily or even frequently unless products change constantly, it is well to review existing layouts from time to time to determine whether change has become advisable.

When the definite manner is established by management, operator training becomes essential if the method is to be followed. Training procedures will vary with conditions and will range from brief verbal instructions to detailed training with the aid of motion pictures. The need for thorough training appears to be becoming increasingly widely recognized, but there is still room for a tremendous amount of improvement in the job which is actually done.

No discussion of manner or method would be complete without a mention of the subject of quality standards. The method fixes the quality and, therefore, quality requirements must be known to the methods engineer. After the method has been established and put into operation, there is the continuing problem of checking quality to make sure that the proper method has been followed. This duty is assigned to the inspection and quality control function, which thus is seen to be one of the important techniques available for securing effective plant operation.

Chart No. 4
ESTABLISH DEFINITE TIME

A —Standardization
B —Time Determination
1. **Time Study**
2. **Time Formulas**
3. **Methods-Time Measurement**

The final term in Taylor's formula for effective production is the **definite** time. If both the supervisor and the worker know how long it should take to perform the definite task, more will be accomplished

even under day work conditions than if there is no target at which to aim. Before a definite time can have meaning, it is necessary to provide conditions which are such that the definite time is attainable. This means that all conditions must be standardized.

When this has been accomplished, the time may be determined. Estimated time is better than no time, but by far the most satisfactory and widely used tool of work measurement is time study. The time study technique is used in order to determine the time required by an operator working at the average or normal performance level to do the work under normal conditions, or, in other words, to determine the definite time.

Where small quantities are involved, it becomes impractical to make detailed time studies on every job. In such cases, representative jobs within a given class of work are time studied, and the time study data are then used to develop a time formula. A time formula is merely a convenient arrangement of standard time study data which facilitates their accurate application for standards setting purposes. Time formulas save the cost accountant and methods engineer a great deal of time in establishing standards, and hence make the determination of the definite time practical on even jobbing work. The time required to make and work up a time study will be from one to four hours where the length of the operation cycle is fairly short. It may be much longer on larger work where one operation cycle may run as high as 100 hours. The time required to establish a time standard from a formula will, in the majority of cases, range from one to fifteen minutes.

It has been found that, with the aid of the time formula technique, many indirect labor operations can be put on a measured basis satisfactorily. In fact, on irregular work such as receiving, stores-keeping, order filling, and packing and shipping of miscellaneous materials, the time formula approach is the only practical method of establishing standards. When standards are available, incentive wage payment can, of course, be used.

A new technique for establishing time standards without the use of stop watch time study is just now becoming available. Standards for the time required to make all sorts of motions have been determined by careful research. To establish a standard for any manual operation, it is necessary merely to determine the motions used to perform it. The time for performing each motion is taken from tables of predetermined motion time standards. The sum of the times for all of the motions used in doing the job gives the time standard for the job. Time measurement with a stop watch is thus rendered unnecessary, because motion times have previously been established.

The basic techniques required to establish a definite task, a definite time, and a definite manner are those which we have discussed thus far. There is more necessary to make Taylors' principle work effectively than these techniques, however, as Taylor and many others since have found. Equipment must be kept in good order, materials must be provided at the right time in the required quantities, and, above all, people must be led to do the work at hand willingly and skillfully. There

is a second group of techniques required, therefore, which we might call those needed to make Taylor's principle work.

Chart No. 5

A —Equipment
- **1. Maintenance**

B —Material
- **1. Inventory Control**
- **2. Production Control**
- **3. Materials Handling**

The equipment required to do the work effectively is determined when the definite manner is established. In order for the worker to be able to do the job in the definite time, the equipment must always be maintained in proper working order. This is quite obvious, and most plants include the maintenance function in their organizational setup. There is a great deal of difference in the effectiveness with which the maintenance function is carried out in different plants, however. Too often machines are allowed to get into a state of bad repair and are only fixed when a breakdown occurs. No records are kept of maintenance costs so that some machines are constantly patched up which might better be discarded altogether.

A far better approach is the practice of preventive maintenance. As the result of careful planning based upon a thorough study of the operating characteristics of each machine, repairs are made before failures occur. The machine of each operator is always maintained in good working order so that he is always able to do the task within the definite time. A well conceived program of preventive maintenance definitely boosts worker morale, and it usually proves to be considerably more economical in the long run than the emergency type of maintenance work.

In order that materials may be on hand when they are required, but in quantities no greater than are necessary to insure that work will not be halted by exhaustion of materials, the technique known as inventory control is used. The exact procedure used will vary with the nature of the work, but in all cases its objective will be to provide the right materials in the right place at the right time and in the right amounts.

Production control is a closely related technique which is sometimes combined with inventory control and sometimes handled as a separate activity. Its purpose is to plan the work so that productive capacity is kept in line with output demands, to schedule the jobs so that they are worked upon in proper sequence and completed at the required time, and finally to follow up to make sure that plans or schedules are being met.

Closely related to inventory and production control is the problem of materials handling. As previously pointed out, good plant layout will reduce distances travelled to a minimum, but the day-to-day movement of materials about the plant can be accomplished effectively or

ineffectively depending upon the methods used and the quality of the supervision applied to this activity. Handling adds to the cost of the product without adding to its value, so the rule "The part which is least handled is best handled" should always be kept in mind.

Chart No. 6

PEOPLE — PRODUCTION

1. **Selection and Placement**
2. **Training**
3. **Motivation**
   a. **Supervision**
   b. **Job Evaluation**
   c. **Incentives**
4. **Industrial Relations**

Perhaps the most important techniques needed to make the principle of effective production work lie in the field of human relations. Although Taylor always recognized the importance of the human factor and stressed continually the need for handling it understandingly, it must be admitted that it has taken a period of unionism and industrial strife to force many people in management positions to recognize the importance of human relations. Even then their approach to the problem has been more with the attitude of "What will I have to do to keep them quiet?" rather than with the attitude of seeking an understanding of basic facts and principles upon which to base the development of greater skill in handling the human element.

The intelligent approach is to seek to learn to understand people and the factors which cause them to act as they do. Basic information can then be woven into a technique for handling individuals and groups in an unprejudiced manner which will get results.

Recognition of the fact that people are different is the first important step in improving the handling of the problems of human relations. The second is the realization that no one has the ability to determine what these differences are merely by looking at a man and giving him a brief interview. When these two conclusions have been reached, the manager is ready to enter again the realm of techniques.

He will find that there are soundly conceived psychological tests which are able to help him find out about individual differences, which until he was ready to admit his own fallibility as a judge of human nature. he may have thought were impractical.

When once the idea is accepted of using tests as the basis for learning to understand the characteristics of people as individuals, there is often a tendency to swing to the opposite extreme and to place blind confidence in the findings of one or two tests which seemed to give acceptable answers when first used. This is dangerous, for it must be recognized that there are sound tests and unsound tests, and that even the sound tests will not give satisfactory results if they are improperly administered and interpreted.

The best results are ordinarily obtained from a battery of tests used with a full understanding of the job the individual is being tested for and the conditions under which he will work. If a single test indicates that a man will be satisfactory for a certain job, there may be a fair chance that he will succeed. If a second test corroborates the first, his chances for success are greatly increased. If a whole battery of tests all point to success at the job and, if interview, past history, and physical examination all point in the same direction, then in all probability the man will succeed.

A test battery which has been widely used with remarkably good results when properly handled determines:

1. What the individual can do;
2. What the individual likes to do
3. What the individual probably will do, particularly under conditions of stress.

Personal experience over a period of several years has shown us that, although this test battery is not complete or infallible, it is at least 85 percent. accurate. It is a technique which very materially aids in the task of fitting men and women to the jobs they will perform most successfully. In addition, they help to eliminate those who are unqualified for industrial work because of intelligence or temperamental handicaps. Most organizations have a handful of problem employees they would be much happier to be without who cause difficulties out of all proportion to their importance numerically. The tests will screen out at least two-thirds of these problem employees. This, coupled with proper placement, will not only improve human relations. but will increase efficiency because of the greater satisfactions the work force will find in their work.

In so far as training at the work level is concerned, a great deal of lip service is given to it. Nevertheless, when induction practices and job training procedures are examined, they usually are found to leave a great deal to be desired. The most impressionable day in the life of any employee is his first day on the job. He usually comes to it eager to make good, eager to please and to show that he rightfully belongs in the organization. But what happens? Let's follow a typical Joe Worker through a typical first day at work. He reports to the personnel department as instructed, ready to go to work. The personnel man has some mail to attend to first, and a few phone calls to make, so Joe stands around uncomfortably, feeling that everyone is looking at him. A self important clerk bustles by whom Joe mistakenly identifies as one of the important executives because of his cockiness, and he instinctively decides he doesn't like him.

At length, Joe is led out to his department and turned over to a busy foreman. After a further wait while the foreman and the personnel man discuss some private matters. Joe is told to watch Bill and see how he does the work. Bill has had many new men watch him before, and he has long since learned not to let them interfere with his piece work earnings by asking too many questions. His short, surly answers soon shut Joe up, and for a while he contents himself with

watching. After watching for an hour or so, he begins to feel that he would like to try to do the job himself. The foreman has disappeared, however. There is a limit to the interest one can take in watching someone do the same job over and over again, so presently Joe begins to get bored. He wanders over to look at another job, whereupon the foreman promptly shows up and reminds him sharply that he is supposed to be watching Bill. Finally after an endless time of watching through unseeing, glazed eyes, with legs and back aching from the strain of standing in one spot too long without doing anything, the whistle blows and Joe goes home.

All day long Joe's wife and kids have been thinking of him, wondering how he is getting along on the new job. As he comes in the door they rush to greet him. "How did it go, Daddy? Tell us what you did today." This makes Joe's sense of frustration complete. "Oh nuts," he says, "I'm going out to get a beer." No. Induction and training as it is often done is anything but effective.

Returning to our formula for effective production, Taylor found, as have all who have followed him, that, in order to get the workman to do the job in the definite manner and within the definite time, it was necessary to motivate him in some manner to wish to work steadily. Good supervision, based upon an understanding of the principles of industrial leadership, is important and should never be overlooked as a fundamental technique for securing effective production. This is a technique which may be said to motivate the workman from without. Perhaps, at least equally important are the techniques which motivate the workman within himself by appealing to his desire for personal gain. Among these, the techniques of job evaluation and wage incentives are worthy of brief discussion.

One of the most common sources of strained relations is the presence of inequities in the wage rate structure. It is human for anyone to want to be paid the same amount as others who are doing the same kind of work. To pay a man less, in addition to being obviously unfair, is to seem to imply that he is not as good as others, which is hard on his ego. He, therefore, resents the situation and may begin to stir up trouble.

Job evaluation is the process by which the jobs in a given organization are compared on the basis of skill, effort, responsibility, and working conditions, for the purpose of establishing the relative value of the jobs. The procedure is simple, sound, and systematic. Properly applied, it is of major value in establishing harmonious human relations.

Wage incentives stimulate production by providing for the payment of plus money for plus production. Where the definite time is based upon the average or normal performance, it is quite possible for the workman to beat this time by working with better than average effort and by developing greater than average skill. Wage incentives furnish the motivation for doing this.

The application of wage incentives to routine repetitive jobs has been made for years in all industrial countries of the world with good results. One of the first things done by the industries in France, Bel-

gium and Holland after the German occupation was to abandon the use of piece rates and other incentives. These companies did not want to produce for the Germans, so they removed the incentive to produce. When the war ended and they badly needed higher production for their own purposes, they reinstalled wage incentives.

As the value of wage incentives has gained recognition, there has been an increasing demand for their extension to less repetitive work. Methods engineers have kept pace with the demand and have developed work measurement techniques which permit the successful application of incentives to such non-repetitive jobs as tool making, janitor work, maintenance work, storeskeeping, and the like. The increases in production, the reduction in costs, and the improvement in the earnings of the workers have been just as great in the case of indirect labor as they have been when applications have been made to direct labor.

In order to improve operating effectiveness in so far as people are concerned, a number of Industrial Relations techniques have been developed for keeping people safe, well and happy on their jobs. The subjects covered by these techniques include such things as safety, medical care, insurance, grievance handling, recreation and counselling.

Chart No. 7

PEOPLE — MANAGEMENT

1. **Selection and Placement**
2. **Training**
3. **Organization**

We usually think of human relations in industry largely in terms of relations with labor, but management too is a group or team composed of human beings. Before human relations can be satisfactory, management people must be satisfactory. Improvement in poor relations within a given company will not be brought about merely by changing laws or curbing unions. Management people must be properly selected, trained and organized if an effective job of management is to be done.

The testing techniques described before apply well in the selection of people for management jobs. Indeed, they are, at the present time, more commonly used at this level than at the work level. No company under today's conditions can afford to make appointments to important management positions carelessly. This is self-evident, yet industry continues to select its management representatives in far too off-hand a manner. One common reason is because little planning is done for the organization one, two, five and ten years hence. Therefore, when an opening occurs, the company is caught flatfooted and is forced to select the man who seems to be the best available at the time. The development of an organization of understudies — which can be done with the aid of testing techniques — is good insurance for future effective operation.

The need for training at the job level is usually clearly recognized even though a remarkably poor job of it is often done. Training at the foreman level has received considerable attention in recent years, and a great deal of it has been done — some of it good. The further up the organization chart one progresses from the foreman level, however, the less training he is likely to find being done. When a man is selected for an executive position, all too often he feels that he is expected to know all of the answers in order to justify his title, and he becomes unreceptive to any further training. It is obvious how mistaken this attitude is, and yet training for high management levels is sufficiently rare so that it attracts considerable attention whenever it is undertaken on a comprehensive basis.

Organization is something management can well afford to study if human relations are not satisfactory. Typical questions it should seek factual answers for are: Is every necessary function of the business definitely assigned to some individual or group of individuals? Is the work load properly distributed over the key personnel or are some overloaded? Are duties clearly established so everyone knows what is expected of him? Is responsibility accompanied by necessary authority? Are communications channels, up and down, properly established and kept open at all times? And many others. Poor organization can greatly hamper the effectiveness of any enterprise. It is usually not difficult to correct, and the results achieved are often almost spectacular in nature.

Chart No. 8

COST CONTROL

1. **Time and Work Reports**
2. **Standard Costs**
3. **Budgets**
4. **Cost Reduction Activities**

The final techniques which we should consider in our discussion of effective plant management are the controls which assure us that, after we have put all of the other techniques to work, we have indeed attained competitive costs.

Cost controls are based upon adequate time and work reports. From these, it is possible to determine what actual costs have been. Accuracy at this point is important, and the procedures which are used to secure time-worked and work-accomplished information should be set up with this in mind.

When actual costs are known, they may be compared with standard or target costs. The relationship between actual costs and standard costs gives a good gauge of the effectiveness of management at all levels and points the way toward corrective action when costs get out of line.

This type of control operates after the costs have been incurred. Budgetary controls are used to help in planning what costs should be

incurred under various conditions of operation so that expenditures may be kept in line with anticipated income. Budgets can be very useful as a means of controlling expenditures if they are intelligently set up and administered. In the hands of an accountant who does not understand the over-all management picture, they can be a straight-jacket.

The management which would progress can never afford to regard the cost situation as satisfactory even when standard costs are being met and when costs are competitive. Improvement is always possible, and the management which rests on its oars is quite likely to find itself passed before long by a more energetic competitor. For this reason, cost reduction activities should be instituted and kept going on a continuing basis. The techniques of discovering cost reducing possibilities are well known to the methods engineer. The cost reduction function may, therefore, be turned over to him, but it should be as a definite responsibility and not merely as an additional duty to be performed when time permits.

I have tried tonight to sketch with broad strokes the picture of the management techniques available to management to build a better industrial country. All of them have been used with great success in the past in various plants, but it is seldom even today that we find them all being applied effectively in any one plant. Here, then is the job for management.

Executive Training

By P. T. R. PUGSLEY, C.A.

WHAT IS AN EXECUTIVE?

An executive is a person with power to put laws, policies, or procedures into effect.

Another definition is that an executive is one who does as little detail work as possible himself; but gets as many others as he can doing as much as reasonably possible, in the way he wants it done.

WHAT SKILLS DOES AN EXECUTIVE REQUIRE?

The three most important executive skills are probably:

Skill in instructing;

Skill in planning and improving methods, and,

Skill in leading and working with people.

These three skills were selected by Training Within Industry of the War Manpower Commission in the United States as the minimum skills needed by those who wished to guide successfully the activities of others.

Skill in instruction is essential if knowledge possessed is to be conveyed successfully, and the work concerned delegated with reasonable assurance that it will be done as required.

Skill in planning and improving methods is vital, if satisfactory

results are to be achieved from energy expended by both the executive and those he guides.

Skill in leading and working with people is important, for, unless a person can obtain and maintain the co-operation and team-work of his staff, and work harmoniously with those around him, he can hardly claim to be an executive.

Other desirable skills include ability to:

Make decisions, after adequate gathering and evaluating of facts;

Supervise and maintain quality of work produced, equipment used, and general working conditions;

Use reports and other executive tools provided to him;

Maintain discipline, but avoid a dictator complex, and,

Express himself clearly, by both written and spoken words.

WHAT ARE SOME OF THE EXECUTIVE TOOLS WHICH WILL HELP HIM TO APPLY THESE SKILLS?

The approach to instruction, planning and relations introduced by Training Within Industry in their supervisory courses for those in key positions in any enterprise have worked wonders—where they have been fully applied.

Organization charts will show the executive the established lines of authority in pictorial form, and the distribution of his staff.

Job descriptions will provide a concise statement of what specific operations are performed by each employee, or group of employees doing similar work, and should eventually lead to an adequate system of job analysis and evaluation.

Operation breakdowns of procedures will state concisely, in writing, how each operation is performed, giving the important steps to be taken, and the key points to be observed when actually doing the operation concerned.

Policy manuals will set forth clearly the policy of the enterprise in regard to such important matters as hiring, firing, and promotions, as well as the many other matters in which a clear and fair policy can be established and publicized if serious effort is made so to do.

Flow charts provide a picture of what happens to various phases of the work from the time they enter a department until they are filed or leave for further attention elsewhere.

WHAT CONSTITUTES A WELL-TRAINED EXECUTIVE?

A well-trained executive might thus be considered to be a person who is able, in a satisfactory manner:

To instruct and delegate;

To plan procedures and improve methods;

To lead those under his guidance and develop team-work;

To co-operate with all others and synchronize his efforts with theirs;

To make reasonable decisions himself;

To use fully and properly reports and other executive tools provided to him;

To maintain discipline and obtain and retain loyalty of staff.

CAN THIS BE ACHIEVED BY TRAINING ALONE?

Training alone will not create a good executive.

But with reasonable material to work with, training can accomplish much.

It is important to remember, however, that the training of executives is a function which must be performed — whether such training is carefully planned, or is not planned at all.

CONSIDER SOME OF THE WAYS IN WHICH THE AVERAGE EXECUTIVE IS TRAINED TODAY

On-the-job training ranges from:

the unplanned or absorption method, where the executive-in-training serves as the recognized understudy of a present executive, who delegates to the former only such duties as he is in the mood to release. In this case, executive training, or perhaps one should say executive learning, is left largely to proximity, chance, or force of circumstances. This method, or lack of method, is often the explanation why so many organizations have to bring in outside talent, when their executive posts become vacant.

At the other extreme is:

a deliberate and carefully planned executive training program, which provides a qualified understudy, for each key position, who is capable of taking over in the absence of the executive.

Most organizations fall somewhere between these two extremes.

Professional organizations help by setting standards of knowledge.

Training from an executive point of view is also provided by meetings with speakers, and also by enabling a limited number to act as chairmen of such assemblies, or to hold office in the organization.

WHAT ABOUT THE UNIVERSITIES, COLLEGES, AND OTHER SEATS OF LEARNING?

Executive training should be distinguished from general training.

General training provides ammunition.

Executive training provides not only ammunition, but also explains when and how it should be fired.

Most college courses concentrate on general training.

Most college students have little or no executive experience, or knowledge of the need for executive skills, when they take their courses.

Graduate schools of business, such as exist at Harvard and Chicago Universities are only starting to develop in Canada. Even these courses tend to concentrate on the provision of advanced general training.

CONCLUSION

Some views on executive training have been presented to you.

How do you, and organizations to which you belong, compare with these views?

« STUDENT SECTION »

By A. V. HARRIS, C.A.

FUNDAMENTALS OF COST ACCOUNTING

Question 1:

(a) What is meant by the term "material control" as applied to the recording of raw material carried in stores? Why is "material control" important?

(b) What is meant by "overtime labour cost"? How is it treated in cost accounting and why?

(c) Why are controlling accounts necessary in cost accounting work? What are the five most commonly used controlling accounts of a manufacturer, and what does each control?

Solution to Question I:

1. (a) "Material Control" as applied to the recording of raw material carried in stores is the system of internal check set up to see that materials are safeguarded against theft and waste. It is important since materials are as valuable as the cash that was paid for them and should be handled and accounted for just as carefully as cash.

   (b) "Overtime labour cost" is the increased or premium rate paid for work performed in excess of the time prescribed for regular rates or premium rates paid for working on legal holidays. The cost is included in production costs usually as a direct charge to the work involved.

   (c) Controlling accounts are necessary in cost accounting work to permit a segregation and distribution of duties and to minimize the number of General Ledger Accounts. Five commonly used control accounts are:

   Stores—controlling raw materials perpetual inventories.
   Work in Process—controlling production.
   Finished Goods—perpetual inventories of finished goods.
   Manufacturing Expense—controlling departmental indirect costs.
   Plant Ledger—controlling depreciable assets and related reserves.

ADVANCED COST ACCOUNTING

Problem 4:

A manufacturing company has three producing departments. In department 'A" material is partly manufactured, and passed on to the second department. The second department, "B," adds no material to the product, but is concerned solely in a simple machine operation. The machine operators are assisted by one or sometimes two helpers, depending on (a) the speed with which the machine operator can dispose of the work, and (b)

the difficulty of handling the units finished. While there is similarity in the quantity of material and time required to process the product in department "A," in department "B" the time required by machine operators and helpers varies considerably. This is due to the different types of products in process. Also in connection with some of these difficult products, a greater amount of spoilage may occur.

The Company executive have available the total costs of operating its department "B," and also total production in terms of units finished and leaving the department. Only approximate figures are available as to product entering the department. As a commencement to the establishing of standard costs of production write a short outline of procedure you would institute to establish the actual cost of different types of units produced in department "B."

Solution to Problem 4:

This problem arose in a recent cost investigation, and after eliminating the irrelevant material, the data which was necessary as a guide to establish the system is included herein. In the examiner's opinion the following items would be included in a satisfactory solution:

1. The actual costs such as they presently exist should be received. The material, labour and overhead chargeable to the Department 'B" should be carefully scrutinized. It is probable that overhead might be subject to some change.

2. Products in the department should be classified according to those requiring a greater or lesser amount of labour. Those products requiring the same amount of time could be included in the same group, and the different groups should then be time-studied to ascertain the comparative time required to process each.

3. The problem of spoilage should be investigated to determine whether or not the loss factor should be absorbed by basing unit prices on quantity of goods leaving the department, or on quantity of goods entering the department.

4. With the results of the research as previously outlined, point values should be assigned to each unit (or one thousand units) of production. The items requiring more time will be assigned the greater values — as 2, 3, 4, 5, etc.

5. By recording production according to groups, and making use of the assigned unit point values, the total point production for the period could be calculated. The point production should then be divided into total costs, to obtain unit costs. Therefrom production costs applicable to any specific production could be calculated.

In short—the problem is one which a system of weighted averages would provide a satisfactory answer.

Comments:

While it is probable that some sort of satisfactory costs could be obtained from a job system, the problem was so worded that the student should have seen the use of the system of weighted averages. For those candidates who felt that job costs would suffice, some marks were given. It is again pointed out that candidates tend to do very poorly on this type of problem.

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W. Baillie, R.I.A., American Can Co. Ltd., Hamilton, Ontario.
W. C. Sparham, R.I.A., International Harvester Co. Ltd., Hamilton, Ontario.
H. Bricker, C.G.A., R.I.A., Department of National Revenue, Hamilton, Ontario.
W. H. Furneaux, R.I.A., Aerovox Canada, Limited, Hamilton, Ontario.
H. P. Wright, C.P.A., R.I.A., Wright, Erickson, Lee & Co., Hamilton, Ontario.
S. E. Nicholson, C.A., R.I.A., Sheldon's Ltd., Galt, Ontario.
D. G. Seebach, R.I.A., The B. F. Goodrich Tire & Rubber Co. Ltd., Kitchener, Ontario.
J. J. Masse, Henry Power Tools Ltd., London, Ontario.
C. E. Costain, R.I.A., Costain Office Machines Co., London, Ontario.
C. I. Little, R.I.A., Burgess Battery Co. Ltd., Niagara Falls, Ontario.
J. E. Thorpe, R.I.A., Electro Metallurgical Co,. Welland, Ontario.
A. G. Howey, R.I.A., Atlas Steels Ltd., Welland, Ontario.
C. B. Watt, R.I.A., Eldorado Mining & Refining (1944) Ltd., Ottawa, Ontario.
G. S. Malloch, R.I.A., The Steel Equipment Co. Ltd., Ottawa, Ontario.
A. Pitchford, The Quaker Oats Co. of Canada Ltd., Peterborough, Ontario.
C. Warnes, R.I.A., Canadian Kodak Co. Ltd., Toronto, Ontario.
M. C. Coutts, R.I.A., Sangamo Company Limited, Leaside, Ontario.
H. M. MacDiarmid, R.I.A., Canadian Exporters' Association, Toronto, Ontario.
L. J. Brooks, C.G.A., R.I.A., Public Accountant, Toronto, Ontario.

W. J. McCreight, A.C.A. (Ire.), C.A., R.I.A., Robinson Cotton Mills Limited, Toronto, Ontario.
G. I. MacKenzie, R.I.A., Bank of Montreal, Toronto, Ontario.
C. J. Dutton, Luckett Loose Leaf Ltd., Toronto, Ontario.
R. S. M. Ausman, R.I.A., Gurney Foundry Co. Ltd., Toronto, Ontario.
H. M. Hetherington, R.I.A., The Viceroy Manufacturing Co. Ltd., Toronto, Ontario.
G. Appleton, R.I.A., Toronto Hydro Electric System ,Toronto, Ontario.
K. A. Mapp, F.C.A., R.I.A., Henry Barber, Mapp & Mapp, Toronto, Ontario.
F. R. Bear, Stokely-Van Camp of Canada Ltd., Essex, Ontario.
G. R. James, Kelsey Wheel Co. Ltd., Windsor, Ontario.
J. A. Copland, R.I.A., McCord Corporation, Windsor, Ontario.
W. Dunbar, R.I.A., McDonald Bros. Aircraft Ltd., Winnipeg, Manitoba.
G. H. Elliott, R.I.A., Commonwealth Construction Co. Ltd., Winnipeg, Manitoba.
J. H. Smith, R.I.A., Hudson Bay Co. Ltd., Winnipeg, Manitoba.
J. M. Kirkpatrick, C.G.A., R.I.A., Moore Business Forms Western Ltd., Winnipeg, Manitoba.
A. J. Newmark, R.I.A., Rex Fruit Wholesale, Moose Jaw, Saskatchewan.
L. V. Spalding, R.I.A., Swift Canadian Co. Ltd., Moose Jaw, Saskatchewan.
W. S. Peacock, R.I.A., Peacock Van & Storage Co., Regina, Saskatchewan.
A. Stewart, R.I.A., Burns & Co. Ltd., Regina, Saskatchewan.
T. R. Humphries, R.I.A., Alberta Wheat Pool, Calgary, Alberta.
C. M. Raeper, R.I.A., McColl Frontenac Oil Co., Calgary, Alberta.
J. H. Miller, R.I.A., Canadian Natural Gas, Light, Heat & Power Co. Ltd., Calgary, Alberta.
W. J. Mack, R.I.A., Shell Oil Co. of Canada Ltd., Calgary, Alberta.
W. McKinnon, R.I.A., Standard Iron Works Ltd., Edmonton, Alberta.
G. S. Perring, R.I.A., Gainers Ltd., Edmonton, Alberta.
A. E. McDonald, R.I.A., Commerce Drug Ltd., Edmonton, Alberta.
H. S. Greenway, R.I.A., Canadian Natural Gas, Light, Heat & Power Co. Ltd., Lethbridge, Alberta.
C. H. Davis, R.I.A., Public Accountant, Vancouver, British Columbia.
F. G. Coburn, R.I.A., Cost Inspection & Audit Division, Vancouver, British Columbia.
V. E. Feimann, R.I.A., B.C. Bridge & Dredging Co. Ltd., Vancouver, British Columbia.

COMMITTEES, 1948-1949

Co-Ordinating Educational Committee

D. R. Patton, B. Com., C.A., R.I.A., Montreal, Que. (Chairman).
J. D. Campbell, C.A., R.I.A., Edmonton, Alta.
F. G. Coburn, R.I.A., Vancouver, B.C.
C. F. Bailey, C.G.A., R.I.A., Vancouver, B.C.
J. H. Smith, R.I.A., Winnipeg, Man.
L. J. Brooks, C.P.A., R.I.A., Toronto, Ont.
A. G. Howey, R.I.A., Welland, Ont.
H. McDiarmid, R.I.A., Galt, Ont.
A. V. Harris, C.A., Montreal, Que.

OFFICERS AND DIRECTORS OF CANADIAN SOCIETY

Bro. Irenee, Quebec, Que.
R. L. Bamford, C.A., R.I.A., Moose Jaw, Sask.

Budget and Finance Committee

C. P. Dumas, M.C.I., R.I.A., Montreal, Que. (Chairman).
H. W. Bunt, C.A., R.I.A., Montreal, Que.
G. I. McKenzie, R.I.A., Toronto, Ont.

Publication Committee

W. J. McCreight, C.A., R.I.A., Toronto, Ont. (Chairman).
M. C. Coutts, M.E.I.C., R.I.A., Toronto, Ont.
G. I. McKenzie, Toronto, Ont.

Research Committee

L. W. Bennett, R.I.A., London, Ont. (Chairman).
C. B. Taylor, R.I.A., Toronto, Ont.
O. W. Cox, B.Sc., A.C.I.S., C.G.A., R.I.A., Windsor, Ont.

Nominating Committee

P W. Wright, R.I.A., Montreal, Que. (Chairman).
J. A. Tupper, R.I.A., Edmonton, Alta.
R. S. M. Ausman, R.I.A., Toronto, Ont.
A. J. Dolbec, C.A., R.I.A., Quebec, P.Q.

Legislation Committee

H. M. Hetherington, R.I.A., Toronto, Ont. (Chairman).
Committee Members to be the chairman of each provincial Legislation Committee.

PRINCIPAL DOMINION OFFICERS OF THE SOCIETY SINCE ORGANIZATION

Year	President	Vice-Presidents	Secretary	Treasurer
1920-21	Geo. Edwards, F.C.A.	Jas. Hutchison, C.A.	W. J. Valleau	W. J. Valleau
1921-22	Geo. Edwards, F.C.A.	R. J. Dilworth, F.C.A.	W. J. Valleau	W. J. Valleau
1922-23	Geo. Edwards, F.C.A.	R. J. Dilworth, F.C.A.	W. J. Valleau	W. J. Valleau
1923-24	Geo. Edwards, F.C.A.	R. J. Dilworth, F.C.A.	M. G. Dolan	John Craig
1924-25	R. L. Wright Wm. Carswell, C.A.	Wm. Carswell, C.A. R. J. Dilworth, F.C.A. John Craig	Henry Glover	G. H. Houston
1925-26	Wm. Carswell, C.A.	R. J. Dilworth, F.C.A. John Craig	S. B. Pecham	G. H. Houston
1926-27	John Craig	L. Belanger, C.P.A. James Turner, C.A.	R. S. Smith	G. H. Houston
1927-28	L. Belanger, C.P.A.	James Turner, C.A. R. R. Thompson, C.A.	L. P. Lortie, C.A. (Editor and Manager, W. A. McKague)	G. H. Houston
1928-29	James Turner, C.A.	R. R. Thompson, C.A. R. E. Love	G. C. Leroux, C.P.A. (General Secretary, W. A. McKague)	G. H. Houston
1929-30	R. R. Thompson, C.A.	S. E. LeBrocq H. E. Guilfoyle, C.A.	G. C. Leroux, C.P.A. (General Secretary, W. A. McKague)	G. H. Houston
1930-31	S. E. LeBrocq	H. E. Guilfoyle, F.C.A. W. J. Mundell, C.A.	G. C. Leroux, C.P.A. (General Secretary, W. A. McKague)	G. H. Houston
1931-32	H. E. Guilfoyle, F.C.A.	W. J. Mundell, C.A. G. C. Leroux, C.P.A. L. A. Peto	G. E. F. Smith, C.A. (General Secretary, W. A. McKague)	G. H. Houston
1932-33	L. A. Peto	W. J. Mundell, C.A. G. H. Houston	G. E. F. Smith, C.A. (General Secretary, W. A. McKague)	
1933-34	G. H. Houston	W. J. Mundell, C.A. R. W. Louthood	A. E. Keen, C.A. (General Secretary, W. A. McKague)	K. A. Mapp, F.C.A.
1934-35	W. J. Mundell, C.A.	R. W. Louthood H. P. Wright	G. T. Bowden, M.C.I. (General Secretary, W. A. McKague)	K. A. Mapp, F.C.A.

Principal Dominion Officers of the Society Since Organization (Continued)

1935-36	R. W. Louthood	H. P. Wright K. A. Mapp, F.C.A.	G. T. Bowden, M.C.I. (General Secretary,	W. M. Lane W. A. McKague)
1936-37	H. P. Wright, R.I.A.	K. A. Mapp, F.C.A. G. T. Bowden, M.C.I.	P. E. Dufresne (General Secretary,	W. M. Lane W. A. McKague)
1937-38	G. T. Bowden, M.C.I.	W. M. Lane M. I. Long, C.A.	P. E. Dufresne (Secretary-Manager,	G. Appleton R. Dawson)
1938-39	K. A. Mapp, F.C.A.	A. G. Howey D. R. Patton, C.A.	P. W. Wright (Secretary-Manager,	G. Appleton R. Dawson)
1939-40	A. G. Howey, R.I.A.	D. R. Patton, C.A. G. Appleton	P. W. Wright (Secretary-Manager,	C. R. Kidner, C.A. R. Dawson)
1940-41	D. R. Patton, C.A., L.C.M.I.	G. Appleton P. W. Wright	J. J. McLaughlin (Secretary-Manager,	W. L. Jardine R. Dawson)
1941-42	G. Appleton, R.I.A.	P. W. Wright J. J. McLaughlin	E. J. Loiselle (Secretary-Manager,	W. H. Furneaux R. Dawson)
1942-43	P. W. Wright, L.C.M.I.	H. M. Hetherington E. J. Loiselle	E. R. Hutchinson (Secretary-Manager,	W. H. Furneaux R. Dawson)
1943-44	H. M. Hetherington, R.I.A.	E. J. Loiselle W. H. Furneaux	R. S. M. Ausman (Secretary-Manager,	R. H. Metcalfe R. Dawson)
1944-45	E. J. Loiselle, L.C.M.I.	W. H. Furneaux, R.I.A. R. S. M. Ausman	J. B. Tennant, R.I.A. (Secretary-Manager,	J. A. Tupper, R.I.A. J. N. Allan, R.I.A.)
1945-46	W. H. Furneaux, R.I.A.	R. S. M. Ausman, R.I.A. J. A. Tupper, R.I.A. J. B. Tennant, R.I.A.	C. P. Dumas, L.C.M.I. (Secretary-Manager,	N. Terry, R.I.A. J. N. Allan, R.I.A.)
1946-47	R. S. M. Ausman, R.I.A.	J. A. Tupper, R.I.A. J. B. Tennant, R.I.A. C. P. Dumas, L.C.M.I.	N. Terry, R.I.A. (Secretary-Manager,	D. R. Harrison, R.I.A. J. N. Allan, R.I.A.)
1947-48	J. A. Tupper, R.I.A.	D. R. Harrison, R.I.A. C. P. Dumas, L.C.M.I. N. Terry, R.I.A.	J. B. Tennant, R.I.A. (Secretary-Manager,	H. W. Blunt, L.C.M.I. J. N. Allan, R.I.A.)
1948-49	D. R. Harrison, R.I.A.	C. P. Dumas, R.I.A. N. Terry, R.I.A. J. B. Tennant, R.I.A.	H. W. Blunt, C.A., R.I.A. (Secretary-Manager)	J. B. Whelihan, R.I.A. J. N. Allan, R.I.A.

REPORT OF THE PRESIDENT

for year ended April 30, 1948

As your President, it becomes my duty to report to you on the affairs of our Society for the past year. This will be supplemented in more detail by reports from other Officers and Chairmen of Committees.

Membership

Our membership continues to grow which is most gratifying. The increase is better than 10% over April 30, 1947, details of which will be presented by the Honorary Secretary. There is however quite a large turnover in our membership and some serious consideration should be given this condition. We appear to be having too many resignations among General and Student Members particularly. The increase in fees and the change of name, may have contributed to this in some cases, but I believe our services to members could be improved and more attention given to Students. If Students find it impossible to continue with their studies, they should be encouraged to become General Members and not allowed to drift away from us.

In my opinion, our fees at $20.00 for Registered Members, $15.00 for General Members and $7.50 for Student Members, are high enough. It, therefore, behooves us to put forth greater efforts to increase our numbers, particularly in the field of General Members, so that we can afford to increase our services and benefits to our membership.

SUMMARY OF MEMBERSHIP

	Membership April 30, '47	Trans. To	Trans. From	Resig.	Re-inst.	New Members	Membership April 30, '48
Registered	416	61	13	15	1	39	489
General	721	37	49	80		118	747
Student	898	21	57	320		485	1027
Active Service	14			14			
TOTAL	2049	119	119	429	1	642	2263

Educational

There has been substantial increases in the number of course registrations this year and also in the number of examinations written. This speaks well for the efforts of our Educational Committees in each Province and the Local Chapters. Lecture classes were instituted through arrangements with University of British Columbia, University of Manitoba and Bishops College. Privately conducted classes have also been held at Trois-Rivieres.

Your Co-ordinating Educational Committee are continuing their work in course revisions, uniform curricula, and uniform examinations, in order to keep them up to date and of a high standard. This is a very important phase of our endeavours, as on the foundations laid down by this Committee, depends our success in rendering educational services to the profession.

PRESIDENT'S REPORT TO CANADIAN SOCIETY

Financial

Our Honorary-Treasurer will show a surplus this year, which is always good news. It is not as large as your Secretary-Manager had hoped for, but gratifying nevertheless. Revenue from membership fees is up, due to the increase in total membership and by reason of the change in our fee structure for Registered and Student members. Noted increases in the expenditure are in the publication of Cost & Management, salaries and the Year Book. The only unusual item is Legal Expense in connection with our change of name. We are short of working capital, which can only be built up by continued revenue over expenditures each year. It might be considered advisable to sell our Province of Ontario bond, since a premium can be obtained, and we need the cash.

Committee Reports

Three other committees were appointed by your Directors at the beginning of the year, who may have reports to submit. The Publication Committee was to review our publication of Cost & Management and other bulletins, and bring in recommendations. The Research Committee was making a survey and report on depreciation, and the Legislation Committee was working on a submission to the Dominion Government on the new Income Tax Act, and to look after the Society's interests in connection with the Public Accountants Bill proposed in the Ontario Legislature.

Change of Name

At the last Annual Meeting you instructed your Directors to arrange to change our name to "The Society of Industrial and Cost Accountants of Canada", and to arrange, if possible, that the affiliated Societies change their names where necessary to conform, so that a uniform name would be achieved. I am pleased to advise you that the name of the Society has been changed accordingly, and also that new By-Laws have been prepared and will be submitted to you for approval at this meeting, so that they can be filed with the Secretary of State for his approval also.

We are also glad to inform you that both Quebec and Alberta have changed their respective names to conform with your desire. British Columbia has promised to make application at the next sitting of their legislature to also conform, which would complete the arrangement. We are particularly grateful to the Quebec Society for their co-operation. It was a great sacrifice on their part both morally and financially, and we are indeed indebted to our Quebec members for their generosity. We thank also the Alberta members for conforming to our request. In both cases considerable expense was involved on the part of our affiliated Societies. This change to a uniform name will be a notable event in the history of our Society.

Affiliated Societies

We are also proud to advise you that we have added a new affiliated Society to our rolls this year, namely, the "Society of Industrial and Cost Accountants of Saskatchewan". Your Secretary-Manager made a call at Regina on his way West last fall and arranged for an organization meeting on his return trip. I also had the pleasure of attending this organization

meeting, when provisional Directors were appointed to proceed with application for a public bill in the Legislature. Mr. Albert Stewart was elected Chairman and Mr. R. B. VanIderstine as Secretary. On March 25th last their bill received Royal Assent and on May 1st, they held their first statutory meeting, when both of these gentlemen were re-elected President and Secretary, respectively. It is likely they will set up two Chapters, one at Regina and one at Moose Jaw soon. They had a total of 39 charter members. Our congratulations and welcome was extended on your behalf personally at their meeting on May 1st. We now have a total of six affiliated Societies.

Local Chapters

Two new Chapters were organized during the year, one at Trois-Rivieres and one at Peterborough, making a total now of 25 Chapters. Our congratulations and good wishes go to these new Chapters. It may be worth noting here that five years ago, we had a total of 12 Chapters. Most Chapters hold regular monthly or semi-monthly meetings, and are in this manner creating local interest in our Society and which accounts mainly for our rapid growth the past few years. I believe it is very important that we encourage the formation of good Local Chapters who will hold regular meetings to afford better acquaintance among our members and offer them help through the means of lectures and discussions on topics of interest. If we build soundly at the bottom here, we need have no fear of successes in our Provincial and Dominion Societies. I would recommend that each Local Chapter should have an Educational or Students' Committee, to not only solicit new Students, but to help them and encourage them in their studies so that they complete their courses in the least possible time.

Secretary-Manager

I wish to express our sincere thanks to the Secretary-Manager for the untiring efforts put forth in the interests of our Society during the past year, and also to his staff for their able assistance. The amount of work thrust upon our office due to the increase in membership and students taking our courses, has over-taxed our staff to put it mildly. The duties of our Secretary-Manager include the making of tours to visit the local Chapters and affiliated Societies, looking after the correspondence courses, editing the Cost and Management, plus the usual secretarial duties. Your Directors appointed a special committee in February last to look into the advisability of employing an assistant to Mr. Allan. As you perhaps know, our Secretary-Manager also acts as Secretary for the Ontario Society and they share our office space, paying of course their share of the expense. The Directors of the Ontario Society made it known recently that they desire to appoint a Secretary of their own. This has held up our plans as Mr. Allan believes if he were relieved of the work of the Ontario Society, he could handle our work with the present staff.

Your Secretary-Manager has visited all Local Chapters during the year and attended Directors meetings of each of the affiliated Societies. I believe it is important that this be done each year. It creates a bond of friendship between us and the Local Chapters, impresses upon local members our national scope, and encourages our Local Chapters to keep up

their end of it. Mr. Allan also made extra trips to assist in setting up our two new Local Chapters.

Presidential Visitations

I had the pleasure of accompanying the Secretary-Manager on his Western trip last September and again on an Eastern tour in February. I want to express my thanks to all Local Chapters who so kindly received us, and for their wonderful hospitality and co-operation, and especially to those who arranged joint meetings to save time. At your Directors meeting in Montreal in February it was pointed out that owing to the present number of Local Chapters, it could no longer be expected that the Dominion President would visit each Chapter as in the past, and after considerable discussion, it was resolved that the Directors consider it advisable that the Dominion President visit, if possible, each Provincial Society and such Chapters as he can visit, or his deputy, and consider it advisable that the Provincial President, or his deputy, visit each Chapter in his own jurisdiction each year.

Final

The Directors and members of our Society wish to extend to the members of the Quebec Chapter our sincere thanks and appreciation for the wonderful manner in which arrangements have been made for this Annual Meeting. This is the second occasion our Annual Meeting has been held in Quebec City, and because of the eagerness of those who attended the first time, to come again, is proof of the ability of our friends to be most genial hosts.

My thanks also goes to the Officers and Directors for their help and whole-hearted co-operation during my term of office. I have received a great deal of pleasure in having the honour of being your President, and I thank you all for the trust placed in me, when you elected me to this high office.

Respectfully submitted,

J. A. TUPPER, President.

AUDITORS' REPORT

To the Members of
The Canadian Society of Cost Accountants and Industrial Engineers.

We have made an examination of the Society's books and accounts in respect of the fiscal year ended April 30, 1948. We report that all procedures as outlined in the audit programme approved by the members of the Society have been followed together with other tests and verifications deemed necessary in the circumstances. The liability for fees paid in advance has been accepted on the basis of information submitted by the Society's Secretary-Manager.

Subject to the foregoing comments we certify that, in our opinion, the attached Balance Sheet sets forth the financial position of the Society at April 30, 1948, and the accompanying Statement of Revenue and Expenditure correctly reflects the net revenue of the Society for the year then ended.

Respectfully submitted,

E. W. White, }
G. W. Fancy, } Auditors.

Exhibit "A".

THE CANADIAN SOCIETY OF COST ACCOUNTANTS AND INDUSTRIAL ENGINEERS

Balance Sheet as at April 30, 1948

ASSETS

Current:			
Cash on Hand	50.00		
Accounts Receivable	1,043.31		
		1,093.31	
Prepaid Expenses:			
Rent	25.00		
Travelling	60.95		
Unemployment Insurance Stamps on Hand	3.89		
		89.84	
Investment:			
Province of Ontario—5% Bond Due 1959 at cost (Market Value Approximately $1,126.00)		1,000.00	
Fixed:			
Office Furniture and Fixtures	444.45		
Less Reserve for Depreciation	305.68		
		138.77	

LIABILITIES

Current:			
Bank Overdraft	1,200.70		
Accounts Payable	447.93		
Membership Fees Paid in Advance—Estimated	263.60		
			1,912.23

SURPLUS

Balance Brought Forward From Close of Preceding Year	204.25		
Add:			
Net Revenue for the year ended April 30, 1948	205.44		
			409.69
			$2,321.92

Audited and certified subject to the qualifications contained in our attached report.

E. W. White,
G. W. Fancy,
Auditors.

Hamilton, Ontario, May 21, 1948.

AUDITORS' REPORT

Exhibit "B".

THE CANADIAN SOCIETY OF COST ACCOUNTANTS AND INDUSTRIAL ENGINEERS

STATEMENT OF REVENUE AND EXPENDITURE

(Year ended April 30, 1948)

				Actual Year Ending April 30/48	Budget Year Ending April 30/48
Revenue:					
Bond Interest			50.00		50.00
Membership Fees			11,394.36		10,600.00
				11,444.36	10,650.00
Expenditures:					
Bank Charges			50.82		60.00
Depreciation			44.45		44.45
Insurance			43.00		18.00
Legal and Audit			150.00		.....
Library			39.94		100.00
Meeting			389.66		350.00
Pension			286.47		273.55
Postage			415.75		500.00
Printing and Stationery			511.14		250.00
Publications:					
Cost and Management		2,854.99			
Less:					
Subscriptions	330.00				
Sales	57.57				
Advertising	462.98	850.55	2,004.44		1,400.00
Rent			140.00		125.00
Salaries and Bonuses:					
Office		584.50			
Secretary		3,800.00	4,384.50		4,300.00
Telephone			212.14		250.00
Travelling:					
General		1,228.93			
President		250.00	1,478.93		1,450.00
Unallocated			95.31		175.00
Unemployment Insurance			1.62		20.00
Year Book			990.75		900.00
				11,238.92	10,216.00
Net Revenue				$ 205.44	$ 434.00

The Society of Industrial and Cost Accountants of Alberta

T. R. HUMPHRIES, R.I.A.,
President, 1948 - 49

OFFICERS AND DIRECTORS, 1948-1949

President—T. R .Humphries, R.I.A., Alberta Wheat Pool, Calgary.

1st Vice-President—G. S. Perring, R.I.A., Gainers Ltd., Edmonton.

2nd Vice-President—D. J. Brownrigg, R.I.A., Advance Lumber Co. Ltd., Lethbridge.

Secretary—W. J. Mack, R.I.A., Shell Oil Co. of Canada Ltd., Calgary.

Treasurer—J. H. Miller, R.I.A., Canadian Natural Gas, Light, Heat & Power Co., Calgary.

Registrar—F. H. Ougden, R.I.A., General Supplies Ltd., Calgary.

Council

L. J. Rosling, R.I.A., Revelstoke Sawmill Co. Ltd., Calgary.

L. Dallison, R.I.A., Marshall Wells (Alberta) Co. Ltd., Edmonton.

A. E. McDonald, R.I.A., Commerce Drug Ltd., Edmonton.

W. A. Plowman, R.I.A., City of Edmonton, Edmonton.

J. B. Whelihan, R.I.A., Northwestern Utilities Ltd., Edmonton.

CHAPTER OFFICERS OF THE ALBERTA SOCIETY

CHAPTER OFFICERS

CALGARY

Chairman—C. M. Raeper, R.I.A., McColl Frontenac Oil Co. Ltd., Calgary.
Vice-Chairman—F. A. Fallwell, R.I.A., Burns & Co. Ltd., Calgary.
Secretary—L. W. Bessell, Calgary School Board, Calgary.
Treasurer—H. Cooper, R.I.A., Palm Dairies Ltd., Calgary.

Directors

H. Buchan, Taylor, Pearson & Carson, Ltd., Calgary.
F. S. Holmes, R.I.A., Alberta Hail Insurance Board, Calgary.
J. H. Miller, R.I.A., Canadian Natural Gas, Light, Heat & Power Co. Ltd., Calgary.
H. G. Saxton, R.I.A., 139-12th Avenue N.E., Calgary.

EDMONTON

Chairman—W. H. McKinnon, R.I.A., Standard Iron Works Ltd., Edmonton.
Vice-Chairman—L. P. Green, R.I.A., Norwood Foundry Limited, Edmonton.
Secretary—H. M. Moore, Northwestern Utilities, Ltd., Edmonton.
Treasurer—S. F. Morris, R.I.A,. Dominion Income Tax, Edmonton.

Directors

J. W. Dodds, Alberta Government Telephones, Edmonton.
T. O. Megas, R.I.A., Northwestern Utilities, Ltd., Edmonton.
W. A. Plowman, R.I.A., City of Edmonton, Edmonton.
Dwight Robinson, R.I.A., 7124-106th St., Edmonton.
C. F. Lang, Horse Co-operative Marketing Ass'n., Edmonton.

LETHBRIDGE

Chairman—J. Lakie, R.I.A., Sicks' Lethbridge Breweries, Lethbridge.
Vice-Chairman, J. Craine, Marquis Hotel, Lethbridge.
Secretary-Treasurer—W. T. Hurst, Lethbridge Collieries Limited, Lethbridge.

Directors

REPORT OF THE PRESIDENT FOR THE YEAR

1947 - 1948

Council

The increasing volume of administrative work made it necessary for your Council to hold four meetings during the year. The first was an organization meeting which followed the Annual General Meeting. At subsequent meetings many important steps were taken in connection with our provincial affairs as well as our relationship with the Dominion Society and the other provinces.

Officers

The duties of the Secretary-Treasurer had become so burdensome that it was decided to divide this work amongst three of our members. A. P. Bowsher acted as treasurer, G. N. Hall was named General Secretary and Fred Ougden was appointed Educational Secretary to look after students' affairs. These duties were formerly carried on by one officer.

Committees

Your Council deemed it advisable to appoint four new committees. These were "Legislative", "Membership", "Public Relations" and "Dominion Annual Meeting 1949".

The Legislative Committee, in co-operation with chapter committees reviewed the proposed new Income Tax Act known as Bill 454, and submitted recommendations to the Dominion Legislative Committee for consideration. Humphrey Cooper acted as Chairman.

The function of the Membership and Public Relations Committee was to endeavour to co-ordinate and promote these activities in our local chapters. Lee Dallison undertook to direct the general membership campaign and Harvey Greenway acted as co-ordinator of Public Relations. We believe these are all important activities in our operations.

With the possibility of a Dominion Annual Meeting being held in the province next year, it was considered advisable to appoint Harvey Greenway to assist the Dominion Body in taking the initial steps to formulate plans. Promotion work in connection with this Annual Meeting will be considerably increased during the coming year.

Chapter Meetings

The Calgary Chapter had 17 meetings during the year. Edmonton had 14 and Lethbridge 12. The average attendance at Calgary meetings was 32, Edmonton 28 and Lethbridge 11.

All Chapters had outstanding meetings on the occasion of the visit of the Dominion President and Secretary-Manager.

For the second year in succession the Calgary Chapter held a Ladies' Night at which wives and friends were entertained at dinner, followed by a brief program and a dance. This chapter has found that an occasional social evening makes a pleasant break in the ordinary succession of technical discussions and serves to promote good fellowship.

The Edmonton Chapter arranged a plant tour which was of considerable interest to the members.

Member participation at meetings was encouraged by all chapters. Programs of the Edmonton Chapter included presentation of a number of excellent papers by members on accounting subjects. The Lethbridge Chapter, in spite of a small membership, enjoyed several notable papers prepared by their members. The contribution of the Calgary members to their programs was more in the nature of panel discussions which were also successful.

Your Council is aware that greater interest must be taken in Chapter affairs in order to bring about a closer relationship between all chapters of this Society and to promote the renewed interest of all members in Chapter meetings. That will be a matter of first importance for the 1948-49 council.

The success of the society at this stage depends largely on the interest which is maintained in the local chapters. If we make the ensuing year a successful one for the chapters, the future of the society will be that much more secure.

Membership

The following figures show the total membership of the society as at April 30th in comparison with previous years:—

Year	Registered	General	Student	Total
1945	63	20	8	91
1946	102	31	75	208
1947	104	27	104	235
1948	97	26	107	230

The present membership in each chapter as compared with last year is as follows:

	Registered		General		Student		Total	
	1947	1948	1947	1948	1947	1948	1947	1948
Calgary	49	47	6	7	58	49	113	103
Edmonton	46	44	10	11	32	40	88	95
Lethbridge	4	3	9	8	7	8	20	19
Non-Resident	5	4	2	0	7	9	14	13
	104	97	27	26	104	107	235	230

A decline in registered membership must be expected until such time as student members graduate in sufficient numbers to replace those charter members who retire from the organization due to changed business arrangements.

During the year 39 new students were enrolled and 36 were dropped from the register. Withdrawals were not unexpected and while it is believed that a large number may also drop out in the ensuing year, the percentage is expected to decrease in the future.

Educational

The Society now has 107 student members. A total of 33 students wrote 47 examinations in 1947. This year 29 students wrote 37 examinations, results of which are not yet obtainable.

It is anticipated that the percentage of students writing examinations will improve in the future. In our experience so far it has been found that withdrawals are largely by students who have not progressed beyond first year. This includes a number who found the course required more study than anticipated and due to various reasons did not reach the stage where they thought they could write the examinations. It is believed that the students now being enrolled have a real appreciation of the work involved and we can expect that many of them will follow the course of studies to its conclusion.

Professor J. D. Campbell, C.A., of the Department of Accounting of the University of Alberta, and a member of the Edmonton Chapter, continues as our representative on the Dominion Co-Ordinating Educational Committee. Prof. Campbell is familiar with the aims and objects of our society as well as our courses, and we are most fortunate in having him represent us on that committee.

The entire Council acted as Educational Committee and recommended to the Canadian Society that some provision be made for revision of the present educational structure so that improved services may be rendered to our students.

Dominion President and Secretary-Manager

We have been fortunate in having our Dominion President, Mr. J. A. Tupper, located in this province. His presence, and the helpful information and advice which he has contributed to our Council has resulted in a closer relationship with our society in other provinces as well as our national organization. Mr. Tupper, along with J. Nelson Allan, Dominion Secretary-Manager, visited all chapters in Alberta in the course of a tour through the provinces. By visiting the chapters, these officers of our Dominion Society make a contribution of inestimable value in creating renewed interest and in developing a realization of the progress of the Society on a nation-wide scale. Their messages were educational and inspirational and we wish to express our appreciation of these visits.

Change of Name

At the request of the Dominion Society we made application to the provincial legislature for a change of name in order to bring about uniformity in names of provincial societies throughout Canada. The bill amending our act in this respect was passed and the name of the society is now The Society of Industrial and Cost Accountants of Alberta. Other provinces have taken the same action where necessary.

Membership Fees

At the Annual Meeting of the Dominion Society held on July 3rd, 1947, it was reported that increasing costs of administration made it necessary to supplement the income, consequently the meeting approved a resolution which had the effect of raising the contributions payable by provincial societies to the national organization with respect to memberships in some categories. The increase is to become effective in Alberta on May 1st, 1948. Your Council was hesitant about accepting this decision

but after thorough consideration it was felt that we could follow no other course, and in consequence reluctantly passed a resolution raising the fees in line with other provinces on the following basis:

Registered Members	$20.00 per annum
General and Provincial Non-Resident Members	15.00 per annum
Student Members	7.50 per annum

Membership Trophy

The Chairman of our Membership Committee, Lee Dallison, donated a trophy to the society in order to stimulate a continued interest in the enrolment of new members and to promote competition between chapters. This trophy is to be awarded each year to the chapter having the greatest proportionate increase in membership.

Life Membership

Your Council decided that under certain circumstances it was desirable to grant life membership to members as a reward for long and/or conspicuous service or for compassionate reasons, and as a result voted on an amendment of the by-laws which will be submitted to this meeting for ratification.

Student Awards

Commencing with the season 1948-49 awards will be made to students of this society on the following basis:

a. The student receiving the highest marks, with minimum standing of 85%, in Business Mathematics and Accounting I in the Primary Course, to be awarded a gratuitous course in Accounting II.

b. The student receiving the highest marks, with minimum standing of 80%, in completing the Intermediate Course, consisting of Accounting II and Fundamentals of Cost Accounting, to be awarded the Society's Silver Medal.

c. The student receiving the highest marks, with minimum standing of 75%, in completing the Final Course, consisting of Industrial Legislation, Advanced Cost Accounting, and Industrial Organization and Management, to be awarded the Society's Gold Medal.

Subscriptions will be accepted from interested firms and individuals in order to perpetuate these awards. A fund was started last year for this purpose by J. B. Whelihan, your former president.

Rules of Conduct

In order to promote a better understanding with regard to the use of our degree, it was considered advisable to define what may be termed a misuse of the degree. Your Council, under the authority granted in Section 24 of by-law No. 2 passed a resolution under which the use of the degree R.I.A. for carrying on the practice of public auditing or the certification of Balance Sheets is prohibited. Violation of this rule will result in forfeiture of membership. This regulation does not prevent a registered member of the society from using his degree in carrying on a practice as Cost Consultant, Cost Accountant or Industrial Accountant and designating himself as such.

Saskatchewan Incorporation

A Private Bill sponsored by the Society of Industrial and Cost Accountants of Saskatchewan was approved at the last session of the legislature in that province. We extend congratulations and best wishes to that organization. This completes the incorporation of the society in all of the provinces of Canada except the Maritimes. It is hoped that steps will be taken to organize the society in these provinces in the near future.

Dominion Annual Meeting—1949

An invitation has been extended to the Dominion Society to hold its Annual Meeting in 1949 in the province of Alberta. It is considered probable that this invitation will be accepted and that the locale of the Annual Meeting will be Banff.

General

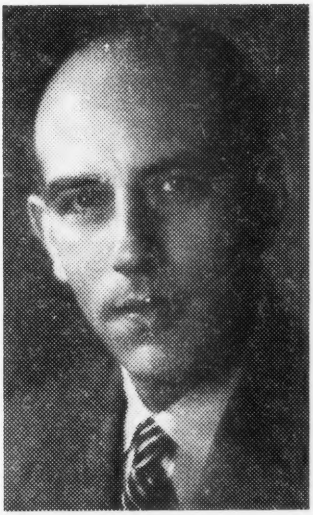
Your society is now going through one of the most difficult periods in its existence. The initial wave of enthusiasm has subsided to some extent and in consequence we have suffered a slight reduction of membership for the first time. Your Council considers that this is a natural development and to be expected in any organization of this nature. We share the view that we now have a more solid group than at any time in our history and that our membership is on a sounder basis. We are making steady progress and it is our firm belief that this society is going to occupy an important position in the economy of this province in the future.

Appreciation

I wish to personally thank the committee chairmen and all the members of the Council with whom I have been associated during the past year. They have been very co-operative and helpful and have all shown a keen interest. They have willingly accepted and capably carried out any responsibilities which were allotted to them.

Respectfully submitted,
T. R. HUMPHRIES,
President.

The Society of Industrial Accountants of British Columbia



V. E. FIEMANN, C.G.A., R.I.A.,
President, 1948 - 49

OFFICERS AND DIRECTORS, 1948-1949

President—V. E. Feimann, C.G.A., R.I.A., B.C. Bridge & Dredging Co. Ltd., Vancouver.

1st Vice-President—T. Taylor, R.I.A., Dominion Treasury Dept., Vancouver.

Secretary—C. H. Davis, R.I.A., Public Accountant, 3538 W. 34th Avenue, Vancouver.

Treasurer—T. K. Milne, R.I.A., Canadian Fishing Co., Vancouver.

Registrar—E. B. Tait, R.I.A., Pacific Lime Co. Ltd., Vancouver.

Council

C. F. Bailey, C.G.A., R.I.A., Sun Publishing Co. Ltd., Vancouver.
F. G. Coburn, R.I.A., Dominion Treasury Dept., Vancouver.
W. A. Evans, R.I.A., Dominion Treasury Dept., Vancouver.
A. W. Ingall, R.I.A., Dominion Treasury Dept., Vancouver.
R. C. Lucas, R.I.A., National Paper Box Co. Ltd., Vancouver.
N. J. C., McKinnon, R.I.A., Steeling Shipyards, Vancouver.
K. H. Orr, R.I.A., Dominion Treasury Dept., Vancouver.
N. Terry, C.G.A., R.I.A., Canadian Sumner Iron Works Ltd., Vancouver.
O. C. Redpath, R.I.A., Dominion Treasury Dept., Vancouver.

G. M. Ferguson, R.I.A., B.C. Packers Ltd., Vancouver.

N. Abramsen, R.I.A., Burroughs Adding Machine Co. of Canada Ltd., Vancouver.

CHAPTER OFFICERS AND DIRECTORS

NEW WESTMINSTER

Chairman—W. H. Harvey, William Harvey Ltd., New Westminster.

Vice-Chairman—J. McMurdo, Heaps Engineering (1940) Ltd., New Westminster.

Secretary-Treasurer—R. Scannell, Heaps Engineering (1940) Ltd., New Westminster.

Directors

W. Coop, Public Accountant, New Westminster.

L. K. Horne, Horne's Bakeries Ltd., New Westminster.

Miss M. Lavoie, Belyea & Co. Ltd., New Westminster.

W. K. Reid, Westminster Iron Works Ltd., New Westminster.

Miss J. Walker, R. Walker & Sons Ltd., New Westminster.

Miss J. Lownds, Lownds School of Commerce Ltd., New Westminster.

VANCOUVER

Chairman—C. H. Davis, R.I.A., Public Accountant, 3538 W 34th Avenue, Vancouver.

Vice-Chairman—E. Sewell, Dad's Cookie Co. Ltd., Vancouver.

Secretary-Treasurer—T. A. Kennedy, Pacific Coast Pipe Co., Vancouver.

Directors

J. M. Moynes, University of British Columbia, Vancouver.

G. R. Burnett, P.O. Box 2409, North Vancouver.

P. Russell, R.I.A., Evans, Coleman & Evans, Vancouver.

O. C. Redpath, R.I.A., Dominion Treasury Dept., Vancouver.

E. Elliott, Cost Inspection & Audit Division, Vancouver.

R. Burley, David Spencer Ltd., Vancouver.

J. Scott, Dominion Treasury Dept., Esquimalt.

L. Storey, Cost Inspection & Audit Division, Vancouver.

H. Beamer, Canada Chain & Forge Co. Ltd., Vancouver.

REPORT OF THE PRESIDENT

For the Year Ending April 30, 1948

Accomplishment should be measured according to the objective set and the means of accomplishment available.

You will recall that at our Annual Meeting of one year ago I stated that I considered our principal objectives for 1947-1948 to be as follows:

1. The successful organization and completion of our U.B.C. Lecture Courses in Accounting I, Accounting 2, Business Mathematics and Fundamentals of Cost Accounting.
2. The strengthening of our Chapters, particularly those which were newly formed and less active.

Knowing from experience that the type of men on our Directorate have many calls on their time and effort, I concluded that the best means of accomplishing our objectives was to form a minimum number of strong committees and not to spread our man-power over less vital activities which were not included in our objectives.

The U.B.C. Committee was set up under the Chairmanship of Mr. F. G. Coburn, Past President, to conclude all arrangements with the University and to handle any matters of negotiation which arose.

The Qualifications Committee, with Mr. V .E. Feimann, First Vice-President as Chairman was enlarged and with the co-operation of our Vancouver Chapter, applications for exemptions from the large number of students, particularly during the period prior to the commencement of lectures, were expedited without any reduction in the usual thorough consideration.

The Student Activity Committee was organized under the Chairmanship of Mr. T. K. Milne, Second Vice-President, to study the need for and type of assistance we should provide for our Student Members to assure the highest possible number of successful students and to maintain the highest possible degrees of student interest in our Society.

These committtees were intended to accomplish objective No. 1 and the reports presented by each chairman are modest accounts of the success of our efforts.

The Membership Committee was formed to promote and guide the activities of all Chapters in respect to membership activities and to discuss ways and means of strengthening our Society by increased General membership in our Chapters.

Unfortunately, this committee lost the services of the able Chairman, Mr. R. C. Girling, due to pressure of work so that no action was taken by this Committee until Mr. A. W. Ingall assumed the chairmanship in February 1948.

However, the Kelowna and New Westminster Chapters, which were in danger of becoming inactive were organized under an able Council during this term and are operating successfully with a solid foundation for the future.

Our Victoria Chapter has been less active during this year and our staunch supporter, Mr. F. G. Coburn, has been meeting with their Council and his suggestions have resulted in the formation of plans by their Council to re-organize and activate the Chapter.

Publicity covering all phases of Provincial Council activities and institutional publicity was handled ably by Mr. N. Terry and has been reported by him.

In addition to the attention given to our principal objectives many other functions of importance to the development of our Society were handled.

We were favoured by a visit from our National President and Secretary-Manager, Messrs. J. A. Tupper and J. N. Allan who attended meetings with all of our Chapters.

As indicated by our Financial Report, the Society is now in improved financial position and we have had a gratifying increase in membership and these will considerably affect our future ability to develop and maintain our activities.

The Office of Secretary-Treasurer has been an extremely busy one, as always, and it is difficult to properly emphasize the tremendous amount of work which has been accomplished by Mr. C. H. Davis, Chairman-elect of Vancouver Chapter.

The Principal tasks are as follows:

1. Maintain all membership records and collect all dues in B.C.
2. Maintain all books of account of the Provincial Society.
3. Maintain all books of account of our U.B.C. courses.
4. Maintain all secretarial records, minutes and correspondence.
5. Prepare and distribute all notices and announcements.
6. Handle nearly all of our contacts with U.B.C. re courses.
7. Handle nearly all of our contacts with Students and Prospective members.

It has been clearly evident that this burden of work on a single Officer is unfair to the incumbent and does not promote good organization for the Society and it is strongly recommended that separate offices of Secretary, Treasurer and Registrar be created.

Your directors are satisfied that we have had a solid year and that we can look to the future with optimism and with a sincere appreciation of our Society's place in the accounting profession and the business community.

To my successor I convey my sincere congratulations and my assurance that he can look forward to a feeling of worthwhile accomplishment one year hence.

In closing I wish to express my personal appreciation for the support given to me during my term of office and to assure you that my interest in our Society will be no less in the future.

Respectfully submitted,

N. ABRAMSEN,

President.

The Society of Industrial and Cost Accountants of Manitoba

G. H. ELLIOTT, R.I.A.,
President, 1948 - 49

OFFICERS AND DIRECTORS, 1948-1949

President—G. H. Elliott, R.I.A., Commonwealth Construction Co. Ltd., Winnipeg.

1st Vice-President—J. H. Smith, R.I.A., Hudson's Bay Co. Ltd., Winnipeg.

2nd Vice-President—D. J. Campbell, R.I.A., Thornton, Milne & Campbell, Winnipeg.

Secretary—V. C. Nix, R.I.A., McFadyen Co. Ltd., Winnipeg.

Treasurer—W. G. Dunbar, C.A., R.I.A., Sharp, Woodley & Co., Winnipeg.

Council

W. J. Macdonald, F.C.A., R.I.A., Millar, Macdonald & Co., Winnipeg.

N. T. Sinclair, R.I.A., Canada Packers Ltd., Winnipeg.

W. Dunbar, R.I.A., MacDonald Bros. Aircraft Ltd., Winnipeg.

W. J. Porter, R.I.A., Marv-eon Signs Ltd., Winnipeg.

D. Sprague, C.A., R.I.A., Laird, Sprague & Co., Winnipeg.

T. B. Milne, C.A., Great West Life Assurance Co., Winnipeg.

J. M. Kirkpatrick, B.A., C.G.A., R.I.A., Moore Business Forms Western Ltd., Winnipeg.

YEAR BOOK, 1947 - 48

PRESIDENT'S REPORT

For the Year Ended April 30th, 1948

The Manitoba Society was incorporated by private bill April 26th, 1947 and the first annual meeting was held on May 12th, 1947 and it is now my pleasure to state briefly the activities of the Society for the balance of the term.

Let me say at the outset that in the short time at the disposal of the Council the most important consideration was whether we would for the first year be able to arrange classes at the University to at least take care of lectures for the primary courses, Mathematics and Accounting I.

An Educational Committee was duly formed under the Chairmanship of Mr. J. H. Smith and with the approval of the Council moved forward to proceed with the establishment of the First Year course of instruction, consisting of one class meeting twice weekly and covering two subjects, Accounting I and Business Mathematics, and to obtain the co-operation of the University, particularly with respect to obtaining facilities for the handling of evening class instruction to correspond as closely as practicable to those being extended to the Institute of Chartered Accountants.

These arrangements were duly completed with the University. Advertisements, announcing the Course for the purpose of securing student members, appeared in the Daily Press and instructors were lined up to handle this Primary Course.

The Educational Committee agreed that the number of students to be enrolled should not, if possible, exceed 40 and that every opportunity would be given to the personnel of the staffs represented by our Charter Membership to enroll before dealing with applications from the City at large.

Applications were received and dealt with by the Educational Committee and our pre-determined quota maximum of 40 student members was quickly reached.

Classes got underway at the University of Manitoba, Browdway, on October 20th, under the direction of Mr. Thomas Milne, C.A., who was appointed Director of Studies.

Some difficulties were, however, encountered, chiefly with respect to instructors, which was not surprising when you consider the late start that was made in getting the class underway due to circumstances beyond our control. However, these difficulties were met, aided by the very fine co-operation of Dean O. T. Anderson of United College on Mathematics instruction. Our First Year's experience should prove extremely valuable to your Committee for the future and to the Director of Studies, Mr. Thomas Milne, C.A.

A very excellent instructor was developed in Mr. W. G. Spalding, C.A., who did a very fine job and who has been selected to go forward with the class by being assigned to Accounting II in the Second Year Course.

As was to be expected, we had two or three resignations from the student body during the term but these have been replaced by mid-year additions of accomplished students o that our enrolment by mid-year at

present stands at 42 students for Accounting and 40 students for Business Mathematics.

Dominion examinations have been set for April 27th in Accounting I and May 3rd in Business Mathematics; announcements to this effect were carried in the Daily Press.

We were also obligated to look after students who have been taking R.I.A. Course instruction by correspondence from out of City points in the Province and also from Winnipeg as well.

Work is proceeding with respect to the preparation of a syllabus for use in connection with the development of class enrolment in First Year subjects to be undertaken next Fall.

Attempts are being made to obtain the teaching services of our valued Charter Member, Mr. D. J. Campbell, C.A., to handle Fundamentals of Cost Accounting in Second Year instructions and we hope that we will be successful in this regard.

Arrangements are being completed to open a central office for the Society with a part-time Secretary and telephone in order to furnish information to inquiring prospective students and for general purposes as well.

As one of the first duties of the Society is to serve the best interests of the Charter Membership, and inasmuch as plans must be laid well ahead for class enrolment for Fall and Winter 1948-1949, your Council is appealing to all Charter Members of the Society to canvass their staffs for prospective students for First Year enrolment.

On behalf of the Council I would like to express thanks to Mr. Smith and the members of the Educational Committee who have assisted so ably with the work of organizing the Educational Programme and to Mr. Thomas Milne for his indispensable services as Director of Studies and to our instructors for the very excellent job that they have done.

Chapter Monthly Meetings were held under the direction of the Council and the first of these meetings was held September 26th, 1947. The meeting was very well attended when we had the pleasure of hearing interesting and informative talks by Mr. J. A. Tupper, Dominion President and Mr. J. N. Allan, Secretary-Manager and we appreciated the visit of these two gentlemen at our opening meeting of the Fall Session.

Subsequent meetings were held throughout the term and talks given on various cost and kindred subjects and these were fairly well attended with a very good representation from the student body.

No doubt the activities of our Society could have been much more extensive and more committees might have been formed with the view to rapid expansion; but there was for our first year of operation the definite need for conservation of our funds but I am happy to report that our general funds are in good shape and not in the red and this will be reported on by our worthy Treasurer.

However, now that we successfully protected our financial status for the first year, the Society can now look forward to a programme of expansion in many ways which will give us greater strength in all phases of our work.

Mr. R. B. Strange was appointed Secretary of our Society last May but unfortunately he was called to Ottawa shortly afterwards and his duties were assumed by Mr. V. C. Nix in addition to his duties of Treasurer. I think Mr. Nix has done an excellent job and I wish to express to him my personal appreciation of his very fine work and I think I can also speak in this connection for the Council and the members as a whole.

May I say it has been indeed a privilege for me to serve as your President for the past year and when you honoured me with your confidence, I promised little but I gave my best. My duties were considerably lightened by the splendid co-operation of the Council and to all who assisted me my very sincere thanks.

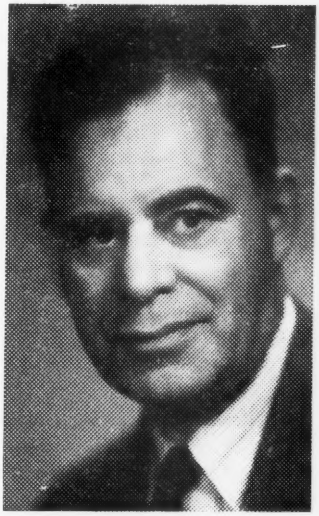
In conclusion it is my most ardent wish that our Society will gradually gain strength and that in the years to come its efforts will be so distinctive that it will be a credit to the Community and to Manitoba.

Respectfully submitted,

WILLIAM DUNBAR,

President.

The Society of Industrial and Cost Accountants of Ontario



S. E. NICHOLSON, C.A., R.I.A.,
President, 1948 - 49

OFFICERS AND DIRECTORS, 1948-1949

President—S. E. Nicholson, C.A., R.I.A., Sheldon's Ltd., Galt.
1st Vice-President—J. B. Tennant, R.I.A., Webster Motors (Windsor) Ltd., Windsor.
2nd Vice-President—R. H. Metcalfe, R.I.A., Massey-Harris Co. Ltd., Toronto.
Secretary—J. S .Benson, R.I.A., Andrew Jergens Co. Ltd., Perth.
Treasurer—O. W. Cox, R.I.A., Omer W. Cox & Co., Windsor.
Secretary-Treasurer—J. N. Allan, R.I.A., 66 King Street East, Hamilton.

Council

M. J. Vanner, R.I.A., Belleville Sargent & Co. Ltd., Belleville.
R. J. Hunter, R.I.A., Dominion Income Tax Office, Fort William.
H. Bricker, R.I.A., Department of National Revenue, Hamilton.
W. Jordan, R.I.A., Dominion Glass Co. Ltd., Wallaceburg.
L. W. Bennett, R.I.A., Cost Consultant, London.
F. H. Hesler, R.I.A., Plymouth Cordage Ltd., Welland.
H. M. MacDiarmid, R.I.A., Canadian Exporters' Association, Toronto.
H. P. Wright, R.I.A., Wright, Erickson, Lee & Co., Hamilton.
H. M. Hetherington, R.I.A., The Viceroy Manufacturing Co. Ltd., Toronto.

A. G. Howey, R.I.A., Atlas Steels Ltd., Welland.
R. S. M. Ausman, R.I.A., Gurney Foundry Co. Ltd., Toronto.
W. Baillie, R.I.A., American Can Co. Ltd., Hamilton.
J. A. Copland, R.I.A., McCord Corporation, Windsor.
M. C. Coutts, R.I.A., Sangamo Co. Ltd., Leaside.
W. H. Furneaux, R.I.A., Aerovox Canada, Ltd., Hamilton.
G. H. Greenhough, R.I.A., The Reid Press Ltd., Hamilton.
R. B. LeCocq, R.I.A., J. E. Crawford, C.A., Fort William.
K. A. Mapp, R.I.A., Henry Barber, Mapp & Mapp, Toronto.
F. E. Poynton, R.I.A., Lightning Fasteners Ltd., St. Catharines.
D. G. Seebach, R.I.A., The B. F. Goodrich Tire & Rubber Co. Ltd., Kitchener.
C. B. Watt, R.I.A., Eldorado Mining & Refining (1944) Ltd., Ottawa.
F. E. Wood, O.B.E., R.I.A., Marathon Paper Mills of Canada Ltd., Port Arthur.
L. J. Brooks, R.I.A., Public Accountant, Toronto.

CHAPTER OFFICERS AND DIRECTORS

BAY OF QUINTE

Chairman—Carl Casey, Deacon Brothers Ltd., Belleville.
Vice-Chairman—Evan E. Tummon, Bank of Montreal, Belleville.
Secretary-Treasurer—Robert J. A. Taylor, Mead Johnson & Company of Canada Ltd., Belleville.

Directors

Harold B. Kellar, Stewart Warner-Alemite Corp. of Canada Ltd., Belleville.
M. J. Vanner, R.I.A., Belleville Sargent & Co. Ltd., Belleville.
D. R. Duffy, Bellevue Finance Corp. Limited, Belleville.

FORT WILLIAM - PORT ARTHUR

Chairman—James A. Aitken, Public Accountant, Port Arthur.
Vice-Chairman—C .D. Henderson, R.I.A., Canadian Car & Foundry Co. Ltd., Fort William.
Secretary-Treasurer—Leslie D. Dack, C.A., Black, Hanson & Co., Fort William.

Directors

R. B. LeCocq, R.I.A., J. E. Crawford, C.A., Fort William.
R. J. Hunter, R.I.A., Dominion Income Tax Dept., Fort William.
H. N. Bickmore, R.I.A., Chapples Limited, Fort William.
W. J. Strachan, R.I.A., Business Supply Co., Fort William.
C. W. King, National Business College, Port Arthur.
F. E. Wood, R.I.A., Marathon Paper Mills of Canada Ltd., Port Arthur.
S. A. Arthur, R.I.A., Provincial Paper Co., Port Arthur.
J. H. McLellan, Brompton Pulp & Paper Co. Ltd., Red Rock.

CHAPTER OFFICERS AND DIRECTORS OF ONTARIO SOCIETY

HAMILTON

Chairman—W. C. Sparham, R.I.A., International Harvester Co. Ltd., Hamilton.

1st Vice-Chairman—W. R. Spence, Firestone Tire & Rubber Co. of Canada Ltd., Hamilton.

2nd Vice-Chairman—J. Crossan, C.A., Peat, Marwick, Mitchell & Co., Hamilton.

Secretary-Treasurer—A. R. Wright, R.I.A., Firestone Tire & Rubber Co. of Canada Ltd., Hamilton.

Assistant Treasurer—J. Bracewell, R.I.A., Hamilton Bridge-Sawyer Massey Ltd., Hamilton.

Directors

H. Bricker, C.G.A., R.I.A., Dominion Excise Dept., Hamilton.
J. P. Bristow, Hamilton Street Railway, Hamilton.
A. Brown, Department of National Revenue, Hamilton.
J. Farnworth, R.I.A., Steel Company of Canada, Hamilton.
A. A. Gabel, R.I.A., Canadian Westinghouse Co. of Canada Ltd., Hamilton.
H. I. Kellond, Eaton Knitting Co. Ltd., Hamilton.
W. W. Henderson, R.I.A., Meakins & Sons, Ltd. ,Hamilton.
H. Llewellin, R.I.A., Aerovox, Canada, Ltd., Hamilton.
R. W. Mitchell, E. D. Smith & Sons, Winona.
L. Simenton, Super Oil Seal Manufacturing Co. Ltd., Hamilton.

KENT COUNTY

Chairman—Lorne Davies, Ontario Steel Products, Limited, Chatham.

Vice-Chairman—Lyle Patterson, American Pad & Textile Co. Ltd., Chatham.

Secretary-Treasurer—Miss Ruth Harte, Pioneer Hi-Bred Corn Company of Canada Ltd., Chatham.

Directors

Alan Cousins, Wallaceburg Brass, Ltd., Wallaceburg.
Wm. Jordan, R.I.A., Dominion Glass Co. Ltd., Wallaceburg.
Chas. Ketchabaw, Chatco Steel Company, Tilbury.
Ray O'Loane, Robertson, Robinson, McCannell & Dick, Chatham.
Harold Keedwell, T. H. Taylor Co. Ltd., Chatham.
Lyle Blackburn, Libby, McNeill & Libby of Canada Ltd., Chatham.
Don Boufford, Libby, McNeill & Libby of Canada, Ltd., Chatham.

KITCHENER

Chairman—George Egoff, Sheldon's Ltd., Galt.

1st Vice-Chairman—Francis Frank, Savage Shoe Co. Ltd., Preston.

2nd Vice-Chairman—D. G. Seebach, R.I.A., The B. F. Goodrich Tire & Rubber Co. Ltd., Kitchener.

Secretary—A. M. Crowder, Beatty Bros. Ltd., Fergus.

Treasurer—J. C. Gross, The W. C. Wood Co. Ltd., Guelph.

Directors

Keith Watson, Beatty Bros. Ltd., Fegus.
J. Bregman, Jr., Geo. Pattinson & Co. Ltd., Preston.
R. Holfield, R.I.A., Waterloo Mfg. Co. Ltd., Waterloo.
L. D. Nethercott, R.I.A., G. L. Griffith & Sons Ltd., Stratford.
G. M. Walker, R.I.A., Cost Consultant, Kitchener.
R. F. Sidenius, Butler Stamping & Machine Screw, Preston.
Alfred Pautler, The Canadian Buffalo Sled Co. Ltd., Preston.

KINGSTON

Chairman—G. E. Carson, Dept. of National Revenue, Kingston.
Vice-Chairman—D. L. McKnight, Canadian Industrial Co. Ltd., Kingston.
Secretary-Treasurer—D. Dalgleish, Canadian Industries Ltd., Kingston.

Directors

W. G. Leonard, C.A., England & Leonard, Kingston.
F. Dane, Canadian Industries Co. Ltd., Kingston.
R. G. Neill, Gould Storage Battery Ltd., Kingston.
A. Taylor, Aluminum Co. of Canada Ltd., Kingston.
K. B. Jackson, Jackson Engineering & Foundry Co., Kingston.
E. Johnson, A. Davis & Son Ltd., Kingston.
J. G. Hall, Canadian Industries Ltd., Kingston .

LONDON

Chairman—L. W. Bennett, R.I.A., Cost Consultant, London.
Vice-Chairman—A. E. Spearman, R.I.A., 695 Queens Avenue, London.
Secretary-Treasurer—F. N. Ware, R.I.A., Murray-Selby Shoes Ltd., London.

Directors

F. W. Burch, R.I.A., Hygrade Corrugated Products, London.
C. E. Costain, R.I.A., Costain Office Machines Co., London.
N. C. Loney, London Winery Ltd., London.
J. J. Masse, Henry Power Tools, London.
C. J. Munroe, W. C. Benson & Co., London.
M. P. McBain, R.I.A., Kelloggs' Ltd., London.
A. S. Magee, Globe Casket Co., London.

NIAGARA

Chairman—J .W. Shea, Coles Hardware, St. Catharines.
Vice-Chairman—D. W. Jones, Canadian Carborundum Co. Ltd., Niagara Falls.
Secretary-Treasurer—Alfred Owen, Interlake Tissue Mills Co. Ltd., Merritton.

Directors

C. I. Little, R.I.A., Burgess Battery Co. Ltd., Niagara Falls.
L. Neal, Provincial Engineering Co., Niagara Falls.
F. H. Hesler, Plymouth Cordage Co. Ltd., Welland.

J. E. Thorpe, Electro Metallurgical Co. Ltd., Welland.
J .A. Skidmore, Stokes Rubber Co. Ltd., Welland.
F. E. Poynton, R.I.A., Lightning Fastener Co. Ltd., St. Catharines.
S. G. Cherrie, Beaverwood Fibre Co. Ltd., Thorold.
H. R. White, Thompson Products Ltd., St. Catharines.
J. S. McLaren, R.I.A., Foster Wheeler Co. Ltd., St. Catharines.
A. M. Chesher, Thompson Products Ltd., St. Catharines.

OTTAWA

Chairman—C. B. Watt, R.I.A., Eldorado Mining and Refining (1944) Ltd., Ottawa.
Vice-Chairman—P. J. Nolan, Canada Cement Co. Ltd., Ottawa.
Secretary—B. H. Breckenridge, Canadian International Paper Co. Ltd., Gatineau Mills, Que.
Treasurer—G. S. Olson, Department of National Revenue, Ottawa.

Directors

D. R. Hutton, The E. B. Eddy Co. Ltd., Ottawa.
J. C. Scott, J. H. Connor & Son Ltd., Ottawa.
G. S. Malloch, R.I.A., The Steel Equipment Co. Ltd., Ottawa.
A. A. Stearns, M.A., B.C., B.H.D., Cost Inspection & Audit Division, Ottawa.
Miss D. Craig, J. H. Connor & Son Ltd., Ottawa.
Major R. B. Strange, E.D., R.I.A., F.A.E., Department of National Defence, Ottawa.

PETERBOROUGH

Chairman—R. C. Bastable, Peterboro Lock Mfg. Co. Ltd., Peterborough.
Vice-Chairman—G. Langhorne, A. Wander Ltd., Peterborough.
Secretary-Treasurer—S. R. Adamson, C.G.A., Canadian General Electric Co. Ltd., Peterborough.

Directors

J. Blake Bell, C.A., Quaker Oats Co. Ltd., Peterborough.
G. Cheattle, Canadian Nashua Paper Co. Ltd., Peterborough.
G. W. Hodgson, Canadian General Electric Co. Ltd., Peterborough.
A. Pitchford, Quaker Oats Company of Canada Ltd., Peterborough.
W. Toal, Public Accountant, Peterborough.
L. Bearne, Outboard Marine and Mfg. Co. Ltd., Peterborough.

TORONTO

Chairman—C. J. Dutton, Luckett Loose Leaf Ltd., Toronto.
1st Vice-Chairman—R. S. M. Ausman, R.I.A., Gurney Foundry Co. Ltd., Toronto.
2nd Vice-Chairman—W. J. McCreight, A.C.A., (Ire.) C.A., R.I.A., Robinson Cotton Mills Ltd., Toronto.
Secretary-Treasurer—L. J. Brooks, C.P.A., C.G.A., R.I.A., Public Accountant, Toronto.

Directors

H. E. Clayton, C.A., R.I.A., Tip Top Tailors Ltd., Toronto.
M. B. Davidson, C.A., R.I.A., Confederation Life Bldg., Toronto.
V. K. Downer, R.I.A., G. H. Wood & Co. Ltd., Toronto.
D. W. Ewles, R.I.A., Copeland-Chatterson Ltd., Brampton.
H. L. Gee, Hinde & Dauch Paper Co. Ltd., Toronto.
W. G. Jephcott, F.C.A., R.I.A., P. S. Ross & Sons, Toronto.
V. A. Kerr, R.I.A., Colgate-Palmolive-Peet Co. Ltd., Toronto.
R. McLaughlin, R.I.A., Massey-Harris Co. Ltd., Toronto.
R. A. McLean, R.I.A., Seiberling Rubber Co. of Canada Ltd., Toronto.
A. Screaton, R.I.A., Toronto Hydro-Electric System, Toronto.
Frank Tucker, C.G.A., F.C.I. (Eng.) R.I.A., Public Accountant, Toronto.
M. C. Coutts, R.I.A., Sangamo Company Limited, Leaside.
R. S. Kellow, R.I.A, Hinde & Dauch Paper Co. of Canada Ltd., Toronto.
R. H. Metcalfe, R.I.A., Massey-Harris Co. Ltd., Toronto.
G. Appleton, R.I.A., Toronto Hydro Electric System, Toronto.
H. M. Hetherington, R.I.A., The Viceroy Manufacturing Co. Ltd., Toronto.
K. A. Mapp, F.C.A., R.I.A., Henry Barber, Mapp & Mapp, Toronto.
C. Warnes, R.I.A., Canadian Kodak Co. Ltd., Toronto.
J. E. McKee, R.I.A., R.R. No. 2, Pickering.
H. M. MacDiarmid, R.I.A., Canadian Exporters' Association, Toronto.

WINDSOR

Chairman—W. H. Gatfield, B.B.A., Western Ontario Broadcasting Co. Ltd., Windsor.
Vice-Chairman—Gordon Appleby, Silverwood Dairies Ltd., Windsor.
Secretary-Treasurer—F. R. Bear, B.S., Stokely-Van Camp of Canada Ltd., Essex.

Directors

J. B. Tennant, R.I.A., Webster Motors (Windsor) Ltd., Windsor.
A. Padmos, Ford Motor Co. of Canada Ltd., Windsor.
D. G. Morgan, Frederick B. Stevens of Canada Ltd., Windsor.
K. G. MacLuckie, Bank of Montreal, Walkerville.
J. A. Copland, R.I.A., McCord Corporation, Windsor.
G. R. James, Kelsey Wheel Co. Ltd., Windsor.

REPORT OF THE PRESIDENT

For the Year Ended April 30, 1948

The fiscal year ended April 30, 1948, has been a most important one in the affairs of the Society. The full impact of the post war period was indicated in many ways during the year, with a resulting effect on Industry that a greater than ever emphasis has been placed on Cost Control. Consequently, the demand for our Graduates and Students has increased to a marked degree.

It is regretted that I was unable to visit all the Chapters of the Ontario Society during the year, but owing to circumstances beyond my control, this was not feasible.

PRESIDENT'S REPORT OF ONTARIO SOCIETY

The Educational Committee, under the competent chairmanship of Mr. H. M. MacDiarmid, R.I.A., is to be complimented on its work throughout the year. The immense amount of detail, coupled with revision of courses and preparation of a Policy Manual has entailed a tremendous amount of time and personal sacrifice on the part of its members. The results of their labours will be reflected in the additional advantages accruing to the members of the Society and to the Student Body.

During the year the Legislation Committee has been very active. This has been occasioned by the appearance of a proposed Bill to control the profession of Public Accounting in the Province of Ontario. Suffice it to say that the Committee has kept in close touch with the situation and has protected the interests of the Society.

The finances of the Society are set forth in the Treasurer's Report and the Financial Statement which will be presented to you. Although the Statement of Revenue and Expenditure shows a slight Net Revenue increase over the Budget figure, it is the opinion of your Budget Committee that the present Revenue is inadequate for the operation of the Society for the coming year. Consequently, your Committee has prepared a Budget which includes several changes in policy. This Budget was approved by Council on May 15, 1948. The Budget Committee, under the chairmanship of Mr. S. E. Nicholson, C.A., R.I.A., is to be complimented on the presentation of the Budget, and for the close attention given to the preparation of this important Report.

The Society is indebted to Mr. A. G. Howey, R.I.A., and Mr. H. P. Wright, C.P.A., R.I.A., for their assistance in instituting a fund for Student Awards.

The membership of the Society has shown a slight increase for the fiscal year ending April 30, 1948, and serious consideration has been given to increasing and improving the services to our Members, which should assure a substantial increase in membership during the coming year.

I wish to take this opportunity to thank the Officers of the Society, the members of Council, the Chairmen and members of the various Committees, and the Secretary-Treasurer for their wise counsel and loyal support during the past year.

It is with the utmost confidence that I assure your new President as to the bright future of the Society which is reflected in the leadership it has assumed in the realm of Industrial and Cost Accounting, and of the contribution it is making to the welfare of our Province, and to the Dominion of Canada.

Respectfully submitted,

LEONARD J. BROOKS,

President.

Society of Industrial and Cost Accountants of Quebec

C. P. DUMAS, M.C.I., R.I.A.,
President, 1948 - 49

President—C. P. Dumas, M.C.I., R.I.A., Can. Credit Men's Trust Ass'c., Montreal.

-st Vice-President—R. Query, R.I.A., Le Soleil Ltee., Quebec City.

2nd Vice-President—H. W. Blunt, C.A., R.I.A., Stevenson, Walker & Knowles & Co., Montreal.

Secretary—D. J. B. Peddie, R.I.A., Shawinigan Chemicals Ltd., Shawinigan Falls.

Treasurer—J. H. Moffatt, Hall Machinery of Canada Ltd., Sherbrooke.

Registrar and Ass't Sec.-Treas.—G. B. Clarke, Haskell, Elderkin & Company, Montreal.

Council

M. H. Bacon, R.I.A., Consolidated Lithograph Mfg. Co. Ltd., Montreal.

J. J. F. Bancroft, R.I.A., Jenkins Bros. Ltd., Montreal.

Gaston Baribeau, C.A., Baribeau, Diamond Filion & Co., Three Rivers.

Alfred Beaulieu, Bank of Montreal, Three Rivers.

R. M. Cutts, Can. Ingersoll-Rand Co., Sherbrooke.

Geo. Demers, C.E., Civil Engineer, Quebec City.

P. H. Dorval, Frs. Jobin Inc., Quebec City.

A. F. Gurr, C.G.A., Consolidated Paper Corp., Grand'mere.

J. Grundy, Sherbrooke Machineries, Sherbrooke.

J. Hanna, Grand'mere Shoe Company, Grand'mere.

CHAPTER OFFICERS AND DIRECTORS

EASTERN TOWNSHIPS

Chairman—R. M. Cutts, Canadian Ingersoll-Rand Company.
Vice-Chairman—W. E. Sutherland, Philip Carey Company.
Secretary—A. A. Savage, Sturdy Accessories Limited.
Treasurer—J. Grundy, Sherbrooke Machineries Co.

Directors

H. J. Moffatt, Hall Machinery Co.
R. E. Blake, Union Screen Plate Co.
C. F. Taylor, Canadian Fairbanks-Morse Co.
D. S. Beaman, Julius Kayser Co.
D. Campbell, Superheater Co.
A. R. Hunting, Canadian Ingersoll-Rand Co.
J. D. Wilson, Canadian Johns-Manville Co.

MONTREAL

Chairman—M. H. Bacon, R.I.A., Consolidated Lithograph Mfg. Co. Ltd.
First Vice-Chairman—A. S. Keiller, C.G.A., A.C.I.S., Sherwin-Willaims Co. of Can. Ltd.
Second Vice-Chairman—F. W. Naylor, R.I.A., Canadian Tube & Steel Products Ltd.
Secretary—W. G. Joule, C.A., Price, Waterhouse & Co.
Treasurer—L. Bolduc, Quebec Provincial Government.
Assistant Sec.-Treas.—G. B. Clarke, Haskell, Elderkin & Company.

Directors

J. D. Allard, A.P.A., 1502 St. Catherine Street West.
V. Davies, R.I.A., Northern Eletcric Co. Ltd.
J. V. Farrell, E. G. M. Cape & Co.
J. A. Fuller, R.I.A., Shawinigan Chemicals Ltd.
H. W. Gee, Dominion Government.
Randall Herron, Haskell, Elderkin & Co.
R. Ledoux, R.I.A., Imperial Tobacco Co. of Canada Ltd.
J. G. Mock, C.A., Jenkins Bros. Ltd.
W. P. McKean, Canadian Car & Foundry Co. Ltd.
J. A. McCormick, Budge Carbon Paper Mfg. Co. Ltd.
J. Norris, R.I.A., Montreal Locomotive Works Ltd.
R. L. Sewell, Building Products Ltd.

QUEBEC

Chairman—Georges Demers, Georges Demers C.E.
1st Vice-Chairman—R. S. Langlois, Inter. Business Machines.
2nd Vice-Chairman—J. E. Fortier, Boulanger, Fortier & Rondeau C.A.
Sec.-Treasurer—J. R. Gauvin, "Le Soleil" Ltd.

Directors

Omer Couture, Komo Construction Ltd.
Robert Despres, Quebec Power Company.
Paul-H. Dorval, Francois Jobin Inc.
Michel Motard, 127 Leclerc Avenue, Quebec.
G.-Art Plante, "Le Soleil" Ltd.
J.-A. Plouffe, National Cash Register Co.
Paul Simard, City of Quebec.

ST. MAURICE VALLEY

Chairman—L. W. O'Connor, Alkali Division, Canadian Industries Limited, Shawinigan Falls.
1st Vice-Chairman—D. B. Peddie, R.I.A., Shawinigan Chemicals Limited.
2nd Vice-Chairman—John Hanna, Grand'Mere Shoe Co. Ltd.
Secretary—Roland Hebert, Canadian Resins and Chemicals Limited.
Treasurer—R. Cummings, Shawinigan Chemicals Limited.

Directors

V. Giuliani, Consolidated Paper Corp., Grand'Mere.
Dr. C. N. Crutchfield, Shawinigan Technical Institute.
S. Rennert, Rennert's, Shawinigan Falls.
A. S. McNab, Grand'Mere Knitting Co. Ltd.
J. O. Courteau, Shawinigan Water & Power Co. Ltd.
C. P. Hachey, Shawinigan Engineering Co. Ltd.
D. M. Scott, Canadian Resins and Chemicals Limited.
G. H. Matte, Brown Corporation, LaTuque, Que.

TROIS-RIVIERES

Chairman—Gaston Baribeau, C.A., Baribeau, Diamond, Filion & Cie.
1st Vice-Chairman—Emile Jean, O.B.E., Le Nouvelliste.
2nd Vice-Chairman—Col. J. C. Vining, Consolidated Paper Corporation Ltd.
Secretary—G. E. Lavalle, Massicotte & Careau Ltd.
Treasurer—Reginald Lambert, Le Nouvelliste.

Directors

Fred Poliquin, St. Maurice Plumbing Co. Ltd.
Alfred Beaulieu, Bank of Montreal.
A. H. Heon, Chevrolet Motor Sales.
Alfred Grenier, St. Lawrence Coaling Ltd.

PRESIDENT'S REPORT OF THE QUEBEC SOCIETY

REPORT OF THE PRESIDENT

For the Year Ended 30th April, 1948

Fellow Members:

We have come to the end of another year in our Society's affairs—a year of considerable activity and progress. The following notes summarize some of these activities and the progress which has been made.

(a) Formation of Trois Rivieres Chapter

Following the presentation of a petition filed by prospective members at the time of our Annual Meeting in Shawinigan Falls last year, plans were completed for the formation of a Chapter in Trois Rivieres. On the 22nd October 1947 an Organization Meeting was held and the new Chapter formed with, I believe, the largest number of incorporating members of any Chapter in the Dominion. Mr. Gaston Baribeau was elected Chairman; Mr. C. O. Baptiste—First Vice-Chairman; Mr. Emile Jean—Second Vice-Chairman; Mr. Reginald Lambert—Treasurer; and Mr. Guy Renaud—Secretary. This brings to five the number of Chapters in the Province of Quebec.

(b) Membership

The following list of membership is from the latest records available. All fees have not been received as of April 30th, and some deletions from the 1948 enrolment may be necessary.

	April 30th, 1947	April 30th 1948
Certificated and General	275	305
Student	121	244
Non-Resident	22	25
Total	418	574

(c) Change of Name and Degree Designation

This year saw the culmination of many years of discussion and effort tending toward the creation of a Dominion-wide uniform name and Degree designation for our Society and its affiliates. We, in the Province of Quebec, were not eager to change. Our name, "The Cost and Management Institute", a good name, was familiar to us and was favourably known throughout the Province. It indicated the inclusion in our membership of a senior type of member of great value to our Society.

Only a realization of the national scope of our Associations convinced us that uniformity was of greater importance than the retaining of a name which we all regard highly. We finally agreed to change, and during the past winter took the necessary legal steps to bring it about.

Our attorneys reviewed the situation and drafted a Bill for presentation to the Legislature. Many interviews were held, particularly with the Institute of Chartered Accountants of Quebec and the General Accountants Association. Our petition was accepted by the Private Bills Committee, was approved by both Houses, and became law on sanction by the Lieutenant-Governor on the 11th March 1948.

On the 30th April, your Council met and gave effect to the provisions of the new Act, changed our name to "The Society of Industrial and Cost Accountants of Quebec" and the degree to "Registered Industrial and Cost Accountant" with the use of the letters "R.I.A." Notices have been forwarded to certificated members for the recall of their original certificates to be replaced by new ones under date of 30th April 1948.

The Dominion Society has changed its name to the "Society of Industrial and Cost Accountants of Canada" and all Provincial Societies are now in conformity with the exception of British Columbia, where a delay was advisable due to particular local conditions.

I want to address a particular word of appreciation to those members who, though they had become attached to our original name and preferred to retain it, co-operated so graciously when it was found that a majority of opinion was in favour of the change. Their goodwill and assistance were very sincerely appreciated by your Council.

(d) Financial Position

Detailed financial reports will be presented by your Treasurer. We have incurred some unusual expense in connection with the amendment of our Act of Incorporation. A part of this will be borne by the Dominion Society and pending acceptance of a definite amount by them one-half of the cost has been carried as a Deferred Charge.

In the coming year it will be necessary to provide new seals and certificates and to have printed our revised Educational Bulletin. Some contribution may also be expected from us toward the revision of the Societies' Correspondence Courses.

(e) Visits of the President

As your President I attended the Annual Meeting of the Dominion Society at Fort William, Ontario in July 1947. The meetings were very valuable and the trip by boat was most enjoyable. At these meetings we met many old and new friends and one received a realization of the extent and importance of our Associations.

Visits were made to Trois Rivieres, Eastern Townships, St. Maurice Valley and Montreal Chapters. A formal visit was not made to Quebec City Chapter, but we were closely in touch with the Officers there, and Mr. P. W. Wright and I visited Quebec City at different times in connection with the passage through the House of our amending legislation.

(f) Council Meetings

Nine Council Meetings have been held during this year, as follows:
Opening Meeting on 17th May, 1947, at Shawinigan Falls.
Meetings on 25th June, 21st July and 10th October at Montreal.
Meeting on 27th October at Trois Rivieres.
Meetings on 12th December, 12th March and 30th April at Montreal.
Meeting to-day, 28th May, at North Hatley.

The distance between Chapters has made it difficult for members to attend, and I want to express a word of appreciation to the very considerable numbers that have been able to be present at various times.

(g) Educational Activities

Courses in all subjects were given in 1948 in Montreal and Quebec City. Courses in Accounting I and II were given in Shawinigan Falls, Accounting I in Sherbrooke and Accounting I in Trois Rivieres. The number of examinations written has again increased—from 230 papers in 1947 to 356 papers in 1948. A summary follows:

No. of Papers Written	1947	1948 Mtl.	Quebec	St. M.V.	E.T.	T.R.	Total
Bus. Math.	—	1	1	—	5	—	7
Acctg. I.	20	2	1	12	10	23	48
Acctg. II	12	4	2	6	2	—	14
Ind. Org. & Mgt.	43	29	38	1	—	—	68
Ind. Legislation	38	21	43	—	2	—	66
Fund. Cost Acctg.	62	30	43	1	4	—	78
Advanced Cost Acctg.	55	33	40	1	1	—	75
Total	230	120	168	21	24	23	356
Total 1947	—	91	107	23	9	—	230

Examination papers are now in the process of being marked, and we sincerely hope that a very large number of candidates will be successful.

At the time of the Dominion Annual Meeting in Quebec City 20 candidates from that city will be presented for their Degrees. Considerable encouragement needs to be given to our many students who have completed all qualifications except for the submission of their thesis, as there has always been a very considerable delay in receiving this submission after the other examinations have been completed.

A revised educational bulletin has been prepared for some time but has been held pending the change of our name, and co-ordination at the Dominion Annual Meeting in Quebec City with bulletins to be issued by other Provincial Societies. After that meeting publication should be completed and the bulletin be available before the Fall session.

I believe that at least two Educational Committee meetings should be held each year at which all committee members and educational representatives may be present and discuss their many problems.

(h) Chapter Activities

The Provincial Association is always ready to assist the Chapters in their various activities. The holding of Chapter meetings at which the members may get together in pleasant association and derive real value from authoritative speakers is of the first importance, and these should be planned for the year ahead, scheduled at regular intervals. Each Chapter Chairman has a serious responsibility in assuring his Chapter of the maximum degree of progress during his term of office.

(i) Co-Ordination of Chapters with Provincial Society

In spite of geographic difficulties, close co-operation should exist at all times between the Chapters and the Provincial office and officials.

The Chapters should feel free to call upon Provincial headquarters at any time for advice and assistance.

The Chapters, on the other hand, should report promptly to the Province. In order to eliminate some of the difficulties which have arisen in the past, I would suggest the following time-table for information to be forwarded to Head Office—

1. On or before September 15th
   (a) A Budget of Receipts and Disbursements for the year.
   (b) A complete programme of Chapter Meetings, with speakers and subjects for the coming session.

   The Provincial Office will then look after the printing of the Annual folder summarizing the Session's activities for each Chapter; a delay from any one Chapter will hold up the printing of this programme.
2. On or before 1st October—An interim statement of Cash Receipts and Expenditures for the year to date, with names and details of membership paid up and in arrears.
3. On or before 31st December—An interim statement of Cash Receipts and Disbursements for the year to date, with names and details of membership paid up and in arrears.
4. Immediately after 30th April—Final Statement of Cash Receipts and Disbursements for the year ended 30th April, and Statement of Financial Position as at 30th April, with names and details of membership paid up and in arrears.

   It must be remembered that the Provincial Society is not able to close its own books until it receives the final financial statements from the Chapters and the Dominion Society is not able to close its books until it receives the statements from the Provinces. It is therefore essential that complete information be forwarded as soon as available.

(j) Dominion Annual Meeting

This year the annual meeting of the Society of Industrial and Cost Accountants of Canada is being held in Quebec City, on June 11-12. Our Province is the host, and we have a big task to match the hospitality and courtesy and the excellent arrangements which were so much in evidence at Fort William last year and at previous Annual Meetings. Let us go all out to attend in Quebec City in large numbers and to give our friends from the other provinces a welcome that they will long remember.

(k) Appreciation to Eastern Townships Chapter

I wish to express a word of thanks to the members of the Eastern Townships Chapter for their hospitality and their excellent organization in arranging for our Provincial Annual Meeting at North Hatley. We appreciate the amount of work and planning that is involved and we give all who have done so much our sincere thanks.

Conclusion

In closing, may I thank sincerely all the Officers, the Members of Council and the members of the various Chapters for their untiring efforts and their friendly co-operation during the past year, regardless of the work involved. It would not be just to mention names, as so many have contributed a great deal of time and effort to the welfare of our Society. It has been a great honour and pleasure to be your President.

Yours sincerely,
DONALD R. PATTON,
President.

The Society of Industrial and Cost Accountants of Saskatchewan

A. STEWART, R.I.A.,
President, 1948 - 49

OFFICERS AND DIRECTORS, 1948-1949

President—A. Stewart, R.I.A., Burns & Co. Ltd., Regina.

Vice-President—A. J. Newmark, R.I.A., Rex Fruit Wholsesale, Moose Jaw.

Secretary-Treasurer—R. B. VanIderstine, R.I.A.,, The Leader-Post Ltd., Regina.

Council

F. G. Burtwell, R.I.A., Oliver Corporation, Regina.

Ian Forbes, C.A., R.I.A., Chartered Accountant, Regina.

J. Keple, R.I.A., Regina Cartage & Storage Co. Ltd., Regina.

R. L. Bamford, C.A., R.I.A., Hodge, Bamford & Wilder, Moose Jaw.

Edwin Cant, R.I.A., Sterling Motors Ltd., Moose Jaw.

L. V. Spalding, R.I.A., Swift Canadian Co. Ltd., Moose Jaw.

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Cioruch, B., Steel Co. of Canada, Hamilton, Ontario.
Clarke, A. R., R.I.A., Wallace Barnes Co. Ltd., Hamilton, Ontario.
Clemo, D., International Harvester Co. Ltd., Hamilton, Ontario.
Colbert, C. T., R.I.A., Public Accountant, Hamilton, Ontario.
Conway, J. J., R.I.A., Public Accountant, 21 Main St. E., Hamilton, Ont.
Conway, A. A., Commercial Engravers Ltd., Hamilton, Ontario.
Coombe, D. W., R.I.A., Public Accountant, Burlington, Ontario.
Cooley, R., Hamilton General Hospital, Hamilton, Ont.
Coubrough, J. E., R.I.A., Hamilton Hydro Electric System, Hamilton, Ontario.
Cox, J., Steel Co. of Canada, Hamilton, Ont.
Crickmore, J. E., Canadian Porcelain Co. Ltd., Box 428, Hamilton, Ont.
Cronin, J. E., Cosmos Imperial Mills Ltd., Hamilton, Ontario.
Cross, E. G., Steel Co. of Canada Ltd., Hamilton, Ontario.
Crossan, J., Peat, Marwick, Mitchell & Co., Hamilton, Ont.
Curtis, G. B., H. Barnard Stamp & Stencil Co. Ltd., Hamilton, Ontario.
Dale, F. A., Ditto of Canada Ltd., Hamilton, Ontario.
Davidson, B. D., Firestone Tire & Rubber Co. Ltd., Hamilton, Ontario.

Dick, J. K., Steel Co. of Canada, Hamilton, Ontario.
Dickson, B. H., R.I.A., Dom. Glass Co. Ltd., Hamilton, Ontario.
Dingwall, J. M., Hamilton Hydro Electric System, Hamilton, Ontario.
Dixon, H. C., C.A., Clarkson, Gordon & Co., Hamilton, Ontario.
Donaldson, G., Meakins & Sons, Hamilton, Ontario.
Douglas, D., 69 John St. S., Hamilton, Ontario.
Douglas, A. R., R.I.A., Household Supplies Ltd., Hamilton, Ontario.
Downes, W. J., Steel Co. of Canada, Hamilton, Ontario.
Duncan, J. L., Brantford OOven & Rack, Brantford, Ontario.
Dutchburn, R., Ruddy Freeborn Co. Ltd., Paris, Ontario.
Easterbrook, W., Vi-Tone Products Ltd., Hamilton, Ontario.
Elder, R. E., Steel Co. of Canada, Hamilton, Ontario.
Eckersley, A., Steel Co. of Canada Ltd., Hamilton, Ontario.
Edwards, W. L., C.P.A., R.I.A., W. J. Westaway Co. Ltd., Hamilton, Ontario.
Elliott, F. G., Slingsby's Mfg. Co .Ltd., Brantford, Ontario.
Ellis, T. L., Canadian Vegetables Oils Ltd., Hamilton, Ontario.
Epplett, W. J., R.I.A., Scarfe & Co. Ltd., Brantford, Ontario.
Fancy, G. W., International Iron & Metal Co., Hamilton, Ontario.
Farnan, H. J., National Steel Car Corp. Ltd., Hamilton, Ontario.
Farnworth, J., R.I.A., Steel Co. of Canada Ltd., Hamilton, Ontario.
Finlay, J. A., R.I.A., Donald Rope & Wire Cloth Co., Hamilton, Ontario.
Fraser, C. G., Dominion Income Tax Dept., Hamilton, Ontario.
Freeman, C. R., War Assets Corp., Hamilton, Ontario.
Freckleton, R. G., Hamilton Hydro Electric System, Hamilton, Ontario.
Freeborn, W. A. Lavern, Brantford Coach & Body Ltd., Brantford, Ontario.
French, T. L., Huron & Erie Mortgage Corp. & Canada Trust Co., Hamilton, Ontario.
Furneaux, W. H., R.I.A., Aerovox Canada Ltd., Hamilton, Ontario.
Gabel, A. A., R.I.A., Canadian Westinghouse Co. Ltd., Hamilton, Ontario.
Gallagher, H., Irvington Varnish & Insulator Co. Ltd., Hamilton, Ont.
Gallagher, E. C., R.I.A., Hamilton Bridge-Sawyer Massey, Hamilton, Ont.
Gardner, K. H., R.I.A., The Gair Co. Ltd., Hamilton, Ontario.
Gervis, D. A., 562 Catharine St. N., Hamilton, Ontario.
Glover, M. C., Brown Boggs Foundry & Machine Co. Ltd., Hamilton, Ontario.
Green, A. R., Canadian Industries Ltd., Hamilton, Ontario.
Greenhough, G., R.I.A., Reid Press Ltd., Cavell Ave., Hamilton, Ontario.
Guidice, J. V., Tor. Ham. & Buffalo Rly. Co., Hamilton, Ontario.
Guild, Hugh, Community Motors Ltd., Hamilton, Ontario.
Hadden, P. T., Mercury Mills Ltd., Hamilton, Ontario.
Hammond, J. W., R.I.A., Hamilton Hydro Electric System, Hamilton, Ontario.
Hannon, J. A., McMaster Builder Supplies, Hamilton, Ontario.
Hartley, F. E., Cockshutt Plow Co. Ltd., Brantford, Ontario.
Hardie, W., Dundurn St. S., Hamilton, Ontario.
Hayward, R. H., Dominion Glass Co. Ltd., Hamilton, Ontario.
Heaton, S. L., R.I.A., B. Greening Wire Co. Ltd., Hamilton, Ontario.
Hector, H. B., R.I.A., Canadian Canners Ltd., Hamilton, Ontario.
Henderson, W. W., Meakins & Sons Ltd., Hamilton, Ontario.
Henderson, J. V., Steel Co. of Canada, Hamilton, Ontario.

Hewitt, M .A., Burlington Steel Co. Ltd., Hamilton, Ontario.
Hewer, A. M., The John Bertram & Sons Co. Ltd., Dundas, Ontario.
Horsley, F. J., The Steel Co. of Canada Ltd., Hamilton, Ontario.
Horton, K. M., R.I.A., Cosmos Imperial Mills Ltd., Hamilton, Ontario.
Huffman, K. C., Steel Co. of Canada Ltd., Hamilton, Ontario.
Hurst, D. J., Building Products Ltd., Hamilton, Ontario.
Hutcheson, J. C., Remington Rand, Hamilton, Ontario.
Hyder, F. W., Unemployment Insurance Commission, Hamilton, Ontario.
Hyslop, C, The Western Life Assurance Co., Hamilton, Ontario.
Innes, E. J. S., International Harvester Co., Hamilton, Ontario.
Jamieson, L. J., International Silver Co. of Canada Ltd., Hamilton, Ontario.
Jones, C. W., Proctor Gamble Co. of Canada Ltd., Hamilton, Ontario.
Jones, Harold, Frost Steel & Wire, Hamilton, Ontario.
Kaye, N. E., Silverwood Dairies Ltd., Hamilton, Ontario.
Keeble, Canadian Westinghouse Co., Ltd., Hamilton, Ontario.
Kellond, H. I., Eaton Knitting Co. Ltd., Hamilton, Ontario.
Kelly, Harvey E., N. Slater & Co., Hamilton, Ontario.
Kemp, J. L., Crown Electric Mfg. Co., Brantford, Ontario.
Kenerson, H. V., Penmans Ltd., Paris, Ontario.
Kershaw, F. E., Canadian Westinghouse Co. Ltd., Hamilton, Ontario.
Kimmins, Gordon, Canadian Meter Co. Ltd., Hamilton, Ontario.
Laing, J. H., Williams Tool Corp. of Canada, Brantford, Ontario.
Laing, John, International Silver Co. of Canada, Hamilton, Ontario.
Land, R. A., Pigott Construction Co. Ltd., Hamilton, Ontario.
Langdale, R., William Tool Corp., Brantford, Ontario.
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Lehman, D. C., Steel Co. of Canada, Ltd., Hamilton, Ontario.
Levan, A. G., Cole Lumber Co., Hamilton, Ontario.
Lifeso, C. M., McIlwraith School, Hamilton, Ontario.
Llewellin, H. L., R.I.A., Aerovox Canada Ltd., Hamilton, Ontario.
Long, M. I., C.A., R.I.A., Lond & Marshall, Hamilton, Ontario.
Lowes, J., Glendale Spinning Mills Ltd., Hamilton, Ontario.
Lowrey, J. A., Dept. of Veterans Affairs, Hamilton, Ontario.
Lucas, H. R., Steel Co. of Canada Ltd., Hamilton, Ontario.
Lucas, Alec, Lucas Travel Service, Hamilton, Ontario.
Lundy, Harry F., The Robbins & Myers Co. of Canada Ltd., Brantford, Ontario.
Lynch, T. C., Mills Scaffold of Can. Ltd., Hamilton, Ontario.
Lyon, H. Q., Canada Coach Lines, Terminal Bldg., Hamilton, Ontario.
Lyons, A. C., Silverwood Dairies Ltd., Hamilton, Ontario.
MacBride, J. M., Dom. Glass Co., Chapple St., Hamilton, Ontario.
MacDonald, I. M., Canadian Westinghouse Co., Hamilton, Ontario.
MacDonald, Clare, Wright Erickson & Lee, Hamilton, Ontario.
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Madgwick, C. E., Robbins & Myers Co. of Canada Ltd., Brantford, Ontario.
Mann, R. S., Brantford Coach & Body Ltd., Brantford, Ontario.
Mannheimer, J. A., Canada Shoe Co. Ltd., Hamilton, Ontario.
Manzer, W. P., Hamilton Sterling Electric, Hamilton, Ontario.
Marshall, D. G., Canadian Industries Ltd., Hamilton, Ontario.
Marshall, H. V., International Harvester Co., Hamilton, Ontario.
Martin, F. B., Railway & Power Engineering Corp. Ltd., Hamilton, Ontario.
Martin, G. L., Proctor & Gamble of Can. Ltd., Hamilton, Ontario.
Matthews, J. E., Frost Steel & Wire Co., Hamilton, Ontario.
McEachern, (Miss) I. M., Quaker City Chemical Co. of Canada Ltd., Hamilton.
McEachern, (Miss) L. I., Quaker City Chemical Co., Hamilton, Ontario.
McFarlane, R., Nicholson & Cates, Burlington, Ontario.
McIsaac, N. P., Board of Education, Hamilton, Ontario.
McKenzie, R. W., Mercury Mills Ltd., Hamilton, Ontario.
McKenzie, P. L., The McBee Co. Ltd., Hamilton, Ontario.
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McMillan, W. M., C.A., Riddell Stead, Graham & Hutchison, Hamilton, Ont.
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O'Donnell, L. W., The Hoover Co. Ltd., Hamilton, Ontario.
Oikawa, R. S., Kraft Containers Ltd., Hamilton, Ontario.
Olmsted, H. D., Building Products Ltd., Hamilton, Ontario.
Ott, R., Canadian Car & Foundry Co. Ltd., Brantford, Ontario.
Park, T. C., American Can Co., Hamilton, Ontario.
Parr, Jack C. H., Jr., Otis Fensom Elevator Co. Ltd., Hamilton, Ontario.
Plumb, H., Steel Co. of Canada, Hamilton, Ontario.
Poole, H. C., C.G.A., R.I.A., Chateau Gai Wines Ltd., Toronto, Ontario.
Powell, D. K., Steel Co. of Canada, Hamilton, Ontario.

Pothier, M. J., Ferrey Coal Co. Ltd., Hamilton, Ontario.
Potticary, H. B., Meakins & Sons Ltd., Hamilton, Ontario.
Putman, K., T. H. & B. Railway Co., Hamilton, Ontario.
Radigan, J. T., Frank Radigan & Co., Hamilton, Ontario.
Redding, J., Canadian Industries Ltd., Hamilton, Ontario.
Richardson, S. G., C.A., S. G. Richardson & Co., Hamilton, Ontario.
Riddell, J. A., Steel Co. of Canada Ltd., Hamilton, Ontario.
Robertson, L. W. J., Remington Rand Ltd., Hamilton, Ontario.
Rolland, W., R.I.A., Cockshutt Plow Co., Brantford, Ontario.
Rouse, H. T., American Can Co., Hamilton, Ontario.
Sandwell, C. V., Appleford Paper Products Ltd., Hamilton, Ontario.
Simenton, L., Super Oil Seal Mfg. Co., Hamilton, Ontario.
Sloan, F. D., Steel Co. of Canada, Hamilton, Ontario.
Smee, L. L., Firestone Tire & Rubber Co. Ltd., Hamilton, Ontario.
Smith, B. M., Massey-Harris Co. Ltd., Brantford, Ontario.
Smith, C. M., The Frid Construction Co. Ltd., Hamilton, Ontario.
Smith, E. T., Eaton Knitting Co. Ltd., Hamilton, Ontario.
Smith, F., Crown Electrical Mfg., Brantford, Ontario.
Smith, W. F., Burlington Steel Co. Ltd., Hamilton, Ontario.
Smitton, W. G., R.I.A., Dom. Fdries & Steel Ltd., Hamilton, Ontario.
Sparham, W. C., R.I.A., International Harvester Co., Hamilton, Ontario.
Speers, M. J., Steel Co. of Canada Ltd., Hamilton, Ontario.
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Stewart, James, Echlin Press Ltd., Hamilton, Ontario.
Stewart, Roy, Canadian Westinghouse Co., Hamilton, Ontario.
Stewart, Sheila, Meakins & Sons, Hamilton, Ontario.
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Tancock, J. G., International Harvester Co., Hamilton, Ontario.
Telfer, J. R., Steel Co. of Canada, Hamilton, Ontario.
Thomas, C. R., R.I.A., Hamilton Hydro Electric System, Hamilton, Ontario.
Thompson, H. W., R.I.A., Gypsum, Lime & Alabastine Co. Ltd., Paris, Ontario.
Thompson, A. R., The Coffield Washer Co. Ltd., Hamilton, Ontario.
Thompson, R. W., Mercury Mills Ltd., Hamilton, Ontario.
Thomson, A. G., Steel Co. of Canada Ltd., Hamilton, Ontario.
Turner, W. W., Steel Co. of Canada Ltd., Hamilton, Ontario.
VanVelsor, W. L., Howard Sand & Gravel, Aldershot, Ontario.
Walker, P. E., Canadian Cottons Ltd., Hamilton, Ontario.
Wands, R. G., International Harvester Co., Hamilton, Ontario.
Ward, W. R., R.I.A., United Gas & Fuel Co. Ltd., Hamilton, Ontario.
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Whinton, Norman, National System of Baking Ltd., Hamilton, Ontario.

White, E. C., Atlas Folding Boxes (Hamilton) Ltd., Hamilton, Ontario.
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White, John William, Steel Co. of Canada Works, Hamilton, Ontario.
White, T. E., Proctor & Gamble Co. of Canada Ltd., Hamilton, Ontario.
Wigle, G. E., Howell Lithographing Co. Ltd., Hamilton, Ontario.
Wilk, J. T., Meakins & Sons Ltd., Hamilton, Ontario.
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Williams, V. A., Steel Co. of Canada Ltd., Hamilton, Ontario.
Wilson, N. R., Personal Finance Co. of Canada, Hamilton, Ontario.
Wilson, J. M., Canada Iron Foundries Ltd., Hamilton, Ontario.
Wilson, W. A., Keeprite Refrigeration, Elgin St., Brantford, Ontario.
Winn, Jack, Steel Co. of Canada, Hamilton, Ontario.
Wodehouse, R. D., Dominion Fdries. & Steel Ltd., Hamilton, Ontario.
Wodehouse, H. G., R.I.A., Public Accountants, Wodehouse & Lee, Hamilton.
Wood, E. M. B., Massey-Harris, Verity Works, Brantford, Ontario.
Woodley, J. M., McLaren's Ltd., Hamilton, Ontario.
Wright, A., R.I.A., Firestone Tire & Rubber Co. Ltd., Hamilton, Ontario.
Wright, H. P., R.I.A., Wright, Erickson & Lee, Hamilton, Ontario.
Wurthman, H. H., International Harvester Co. Ltd., of Canada, Hamilton.
Wyse, C. H., American Can Co., Hamilton, Ontario.
Yakemetz, T., International Harvester Co. Ltd., Hamilton, Ontario.
Yoshida, T., Steel Co. of Canada, Canada Works, Hamilton, Ontario.
Young, E. G., Mercury Mills Ltd., Hamilton, Ontario.
Young, H. J., Kraft Containers Ltd., Hamilton, Ontario.

KENT COUNTY CHAPTER

Allin, L. H., Imperial Oil Co., Chatham, Ontario.
Austin, G. H., Houle & Austin, Chatham, Ontario.
Blackburn, L. C., Libby, McNeill & Libby of Can. Ltd., Chatham, Ontario.
Boufford, D. O., Libby McNeill & Libby of Can. Ltd., Chatham, Ontario.
Clark, G. F., Schultz Die Casting Co. of Canada Ltd., Wallaceburg, Ontario.
Coupland, H. E., Silverwood Dairies Ltd., Chatham, Ontario.
Cousins, A. B., Wallaceburg Brass Ltd., Wallaceburg, Ontario.
Cummings, E. F., American Pad & Textile Co., Chatham, Ontario.
Davies, L. B., Ontario Steel Products Co. Ltd., Chatham, Ontario.
Davidson, G. H., Canadian Industries Ltd., Chatham, Ontario.
Green, R. C., Silverwood Dairies Ltd., Chatham, Ontario.
Harte, (Miss) Ruth, Jioneer Hi-Bred Corn Co. of Can. Ltd., Chatham, Ont. Ont.
Jordon, Wm., R.I.A., Dominion Glass Co., Wallaceburg, Ontario.
Keedwell, H., The T. H. Taylor Co. Ltd., Chatham, Ontario.
Ketchabaw, C. L., Chatco Steel Products Ltd., Chatham, Ontario.
Norwood, H., Burroughs Adding Machine Co., Windsor, Ontario.
O'Loane, W. R., B.A., C.A., Robertson, Robinson McCannell & Dick, Chatham, Ont.
Patterson, L., American Pad & Textile Co., Chatham, Ontario.
Pearson, P. R., C.P.A., Pearson, Edwards & Co., Chatham, Ontario.
Randle, R. E., Ontario Dept. of Agriculture, Milk Control Board, Wallaceburg, Ont.
Rumsey, Miss D. L., Labombard Auto Electric Ltd., Chatham, Ontario.

Sansone, M., International Harvester Co., Chatham, Ontario.
Schives, R. G., Western Freight Lines Ltd., Chatham, Ontario.
Taylor, J. E., Sunnen Products Co. Ltd., Chatham, Ontario.
VanDelinder, H. C., National Pressure Cooker Co. Ltd., Wallaceburg, Ont.
Wallace, C. H., Ontario Steel Products Co. Ltd., Chatham, Ontario.
Wood, G. Lloyd, Bay Co. Ltd., Chatham, Ontario.
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KINGSTON CHAPTER

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Ashby, E. J., Canadian Industries Ltd., Kingston, Ontario.
Bailey, M. E., Canadian Industries Ltd., Kingston, Ontario.
Barry, A. P., Canadian Locomotive Co., Kingston, Ontario.
Boal, D. R., Canadian Industries Ltd., Kingston, Ontario.
Clark, H. V., Canadian Industries Ltd., Kingston, Ontario.
Cochrane, J. J., Dept. of National Revenue, Kingston, Ontario.
Compeau, C. H., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Cosgrove, W. E., Monarch Battery Mfg. Co. Ltd., Kingston, Ontario.
Coyle, T. E., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Crawford, H. E., Gould Storage Battery Ltd., Kingston, Ontario.
Daly, G. W., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Dane, F., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Dennee, W. J., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Diamond, E. J., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Downey, J. T., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Frink, M. G., Monarch Battery Mfg. Co. Ltd., Kingston, Ontario.
Gilbert, J. K., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Graham, E. R., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Gray, R. S., Canadian Industries Ltd., Kingston, Ontario.
Hall, J. G., Canadian Industries Ltd., Kingston, Ontario.
Jackson, K. B., Jackson Engineering & Foundry Co., Kingston, Ontario.
Kane, J. J., Canadian Locomotive Ltd., Kingston, Ontario.
Laturney, D. J., Headquarters, Military District No. 3, Kingston, Ontario.
Leonard, W. G., C.A., England & Leonard, Kingston, Ontario.
Matthews, B. W., C.A., George A. Touche & Co., Kingston, Ontario.
McKnight, D. L., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Neill, R. G., Gould Storage Battery Ltd., Kingston, Ontario.
O'Donnell, W. H., Canadian Industries Ltd., Kingston, Ontario.
Parr, A. E., Canadian Industries Ltd., Kingston, Ontario.
Price, W. E., S. Anglin Co. Ltd., Kingston, Ontario.
Redden, J. B., Canadian Locomotive Co. Ltd., Kingston, Ontario.
Rider, R. J., Gould Storage Battery Ltd., Kingston, Ontario.
Smails, Professor R. G. H., C.A., Queen's University, Kingston, Ontario.
Storey, R., Canadian Industries Ltd., Kingston, Ontario.
Taylor, A., Aluminum Co. of Can. Ltd., Kingston, Ontario.
Walker, R. W., Canadian Locomotive Co. Ltd., Kingston, Ontario.
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Archard, A. S., Biltmore Hats Ltd., Guelph, Ontario.
Babcock, J., R.I.A., Canadian General Rubber Co., Galt, Ontario.
Barber, A. R., Galt Metal Industries Ltd., Galt, Ontario.
Bendus, R. J., Butler Stampings, Preston, Ontario.
Berlet, F. G. W., L. McBrine Co., Kitchener, Ontario.
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Brydges, W. W., Callander Foundry Co. Ltd., Guelph, Ontario.
Buchanan, V. M., W. E. Woelfle Shoe Co. Ltd., Kitchener, Ontario.
Buckland, J. C., Burroughs Adding Machine Co., Kitchener, Ontario.
Buckley, D. J., Silverwood Dairies Ltd., Kitchener, Ontario.
Bucknell, A. G., Grok's Cooler Ltd., Preston, Ontario.
Cairns, H., R. McDougall Co. Ltd., Galt, Ontario.
Chadder, R. E., Fleury-Bissell Ltd., Elora, Ontario.
Clendenen, G. F., Leland Electric Canada Ltd., Guelph, Ontario.
Clemens, C. E., Eastern Steel Products Ltd., Preston, Ontario.
Clemens, E. W., Can. Gen. Rubber Co., Ltd., Galt, Ontario.
Codling, E. C., R.I.A., Beatty Bros. Ltd., Fergus, Ontario.
Crowder, A. M., Beatty Bros., Ltd., Fergus, Ontario.
Dales, R. M., Beatty Bros. Ltd., Fergus, Ontario.
Dare, C. M., The Dare Co. Ltd., Kitchener, Ontario.
Davidson, D., Maitland Spinning Mills Ltd., Listowel, Ontario.
DeVere, G. T., Babcock-Wilcox & Goldie McCulloch Ltd., Galt, Ontario.
Dorschell, C. R., R.I.A., Babcock-Wilcox and Goldie-McCulloch Ltd., Galt, Ontario.
Drewry, E. G., Guelph Spring & Axle Co. Ltd., Guelph, Ontario.
Egoff, G. M., Sheldon's Ltd., Galt, Ontario.
Fouse, C. N., Kralinator Products Ltd., Preston, Ontario.
Francis, F. E., Recording & Statistical Corp. Ltd., Toronto, Ontario.
Frank, F. S., Savage Shoe Co. Ltd., Preston, Ontario.
Garibaldi, D. P., Dom. Woollens & Worsteds Ltd., Hespeler, OOntario.
Gies, R. F. O., B. F. Goodrich Tire & Rubber Co. Ltd., Kitchener, Ontario.
Good, G. R., R.I.A., Kaufman Rubber Co. Ltd., Kitchener, Ontario.
Grauel, W. H., Dominion Tire & Rubber Co. Ltd., Kitchener, Ontario.
Gross, J. C., The W. C. Wood Co., Ltd., Guelph, Ontario.
Hagey, H., Canadian Office and School Furniture Co. Ltd., Preston, Ontario.
Hagen, N., Savage Shoe Co. Ltd., Preston, Ontario.
Hancock, D. W., Galt Metal Industries Ltd., Galt, Ontario.
Harrison, R., Can. General Rubber Co. Ltd., Galt, Ontario.
Heibein, H., The Economical Mutual Fire Ins. Co., Kitchener, Ontario.
Holfeld, R., R.I.A., Waterloo Mfg. Co., Waterloo, Ontario.
Hope, L. B., R.I.A., Dom. Electrohome Industries Ltd., Kitchener, Ontario.
Hughes, W. H., Business Systems Ltd., Kitchener, Ontario.
Hymers, L. J., L. McBrine Co. Ltd., Kitchener, Ontario.
Israel, C., The L. McBrine Ltd., Kitchener, Ontario.
Jardine, W. L., R.I.A., Progress Printing Co. Ltd., Preston, Ontario.

Kidner, C. R., C.A., R.I.A., Savage Shoe Co. Ltd., Preston, Ontario.
Kinzie, E. D., Rumpel Felt Co. Ltd., Kitchener, Ontario.
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Lamont, J. L., Excellence Flour Mills Ltd., Seaforth, Ontario.
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Rellinger, W. J., Canadian Transformer Co., Waterloo, Ontario.
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Roy, R. K., R.I.A., Galt Metal Industries, Galt, Ontario.
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Seebach, D. G., R.I.A., B. F. Goodrich Rubber Co., Kitchener, Ontario.
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Smith, A. H. S., Savage Shoe Co. Ltd., Preston, Ontario.
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Burnard, G. C., Dept. of National Defence (Army) (C.M.D.) London, Ontario.
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Crosby, B. N., Canada Vulcanizer & Equipment Co. Ltd., London, Ontario.
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Langner, A., Timkin Roller Bearing Co., St. Thomas, Ontario.
Lockhart, G. A., Wm. Stone & Sons Ltd., Ingersoll, Ontario.
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Pollard, E., Geo. White & Sons Ltd., London, Ontario.
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Powers, D. M., Somerville, Ltd., London, Ontario.

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Webster, G. D., St. Clair Processing Corp. Ltd., Sarnia, Ontario.
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Clark, C. R., Dominion Chain Co. Ltd., Niagara Falls, Ontario.
Cockburn, J., Foster Wheeler Ltd., St. Catharines, Ontario.
Coles, E. P., Maple Leaf Milling Co. Ltd., Port Colborne, Ontario.
Cooper, L .R., Atlas Steels Ltd., Welland, Ontario.
Corbett, J. R. M., Monarch Knitting Co. Ltd., Dunnville, Ontario.
Dolan, P. J. F., Alliance Paper Mills Ltd., Merritton, Ontario.
Douglas, F. C., R.I.A., English Electric Co. Ltd., St. Catharines, Ontario.
Elliott, G. A., Foster Wheeler Co. Ltd., St .Catharines, Ontario.
Fox, H. A., Joseph Stokes Rubber Co. Ltd., Welland, Ontario.
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Hesler, F. H., R.I.A., Plymouth Cordage Ltd., Welland, Ontario.
Hough, J. E., H.E.P.C. of Ontario, St. Catharines, Ontario.
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Tremblay, C. P., Eldorado Mining & Refining (1944) Ltd., Ottawa, Ontario.
Watt, C. B., R.I.A., Eldorado Mining & Refining (1944) Ltd., Ottawa, Ont.
Watts, H. J., Office Appliances Ltd., Ottawa, Ontario.
Winters, E. J., Vail's Cleaners Ltd., Ottawa, Ontario.
Wolff, C. K., Woods Manufacturing Co. Ltd., Ottawa, Ontario.
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Bastable, R. C., Peterborough Lock Mfg. Co. Ltd., Peterborough, Ontario.
Bearne, L. H., Outboard Marine & Mfg. Co. of Canada Ltd., Peterborough, Ont.
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Cocks, A. H., Brinton-Peterboro Carpet Co. Ltd., Peterborough, Ontario.
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Keenan, W. J., R.I.A., F. W. Woolworth & Co. Ltd., Toronto, Ontario.
Kellow, R. S., R.I.A., Hinde & Dauch Paper Co., Toronto, Ontario.
Kennedy, J., Rolph-Clarke-Stone Ltd., 201-213 Carlaw Ave., Toronto, Ontario.
Kerr, L. W., R.I.A., Spruce Falls Power & Paper Co. Ltd., Toronto, Ontario.
Kerr, V. A., R.I.A., Colgate-Palmolive-Peet Co., Toronto, Ontario.
Langmuir, W. M., M. Langmuir Mfg. Co. Ltd., Toronto, Ontario.
Levitt, A. S., C.A., Wilton C. Eddie & Sons, 515 Federal Bldg., Toronto.
Lister, E. H., R.I.A., Page-Hersey Tubes Ltd., Toronto, Ontario.
Livingston, C. C., C.P.A., Avon Markets Ltd., Toronto, Ontario.
Livingstone, C. H., R.I.A., W. J. Gage & Co., Ltd., Toronto, Ontario.
Lloyd, Basil J., The Lowe Bros. Co. Ltd., 263 Sorauren Ave., Toronto, Ont.
Logan, Hugh, Service Station Equipment, Toronto, Ontario.
Logan, John, Dunlop Tire & Rubber Co. Ltd., Toronto, Ontario.
MacAlpine, John L., Trane Co. of Can. Ltd., Toronto, Ontario.
MacDiarmid, H. M., R.I.A., Cdn. Exporters Association, Toronto, Ont.
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MacLean, A. A., Gutta Percha & Rubber Ltd., Toronto, Ontario.
MacLean, D. I. C., The Ogilivie Flour Mills Co. Ltd., Toronto, Ontario.
Madden, T. E., R.I.A., Service Station Equipment Co. Ltd., Toronto, Ont.
Mapp, K. A., R.I.A., Henry Barber Mapp & Mapp, Toronto, Ontario.

Marchen, R. Frank, Swift Canadian Co. Ltd., Toronto, Ontario.
Marrow, T. H., Canadian Acme Screw & Gear Ltd., Toronto, Ontario.
Mason, Gordon, R.I.A., Kelvinator Corporation, Detroit, Michigan.
Masson, J. A., Canadian Acme Screw & Gear, Toronto, Ontario.
Matthews, W. C., Canadian Bank of Commerce, Weston, Ontario.
Mawson, L. A., Silverwood Dairies Ltd., Toronto, Ontario.
McCaffrey, W. A., R.I.A., Office Specialty Mfg. Co., Newmarket, Ontario.
McClelland, D. M., C.A., Price Waterhouse & Co., Toronto, Ontario.
McClintock, R. S., Rowe Packaging Co. Ltd., Toronto, Ontario.
McClure, Douglas, Bell Telephone Co. Ltd., 330 University Ave., Toronto, Ont.
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McKenna, R., Gurney Foundry Co., Ltd., Toronto, Ontario.
McKee, J. E., R.I.A., Mutual Life Assurance Co., Toronto, Ontario.
McLauglhin, R., Massey-Harris Co. Ltd., Toronto, Ontario.
McLean, R. A., R.I.A., Sieberling Rubber Co. Ltd., Toronto, Ontario.
McNeil, Captain R. C., Army Examiner No. 2 D.D., Exhibition Grounds, Toronto.
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Metcalfe, R. H., R.I.A., Masey-Harris Co. Ltd., Toronto, Ontario.
Mewhinney, J. R., Dominion Paper Box Co. Ltd., Toronto, Ontario.
Mickler, G. J., Hydro Electric Power Commission of Ontario, Toronto, Ont.
Mitchell, J. M., British American Oil Co., Toronto, Ontario.
Moeser, K. S., International Business Machines Co. Ltd., Toronto, Ont.
Moffat, R. C., Cdn. Acme Screw & Gear Co. Ltd., Toronto, Ontario.
Murray, C. E., Canadian Triangle Wire & Cable Co. Ltd., Toronto, Ont.
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Oue, Shigeru, Tip Top Tailors, Toronto, Ontario.
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Podger, C. R., Northern Paper Mills Ltd., Hansen, A.C.R., Ontario.
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Poppleton, R., C.G.A., The Canadian Kellogg Co. Ltd., Toronto, Ontario.
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Rapmund, J. L., Burroughs Adding Machine Co. Ltd., Toronto, Ontario.
Ray, C. W., Massey-Harris Co. Ltd., Toronto, Ontario.
Read, Douglas Singleton, J. H. Stafford Industries, Toronto, Ontario.
Reid, J. H., Standard Paving & Materials Ltd., Toronto, Ontario.
Rennie, R. M., 146 Randolph Rd., Leaside, Ontario.
Reynolds, John M., Rogers Majestic Ltd., Leaside, Ontario.
Reynolds, D. R., Manufacturers Life Insurance Co., Toronto, Ontario.
Riley, John H. C., Engineering & Management Services Ltd., Toronto, Ontario.
Riley, W. H., R.I.A., Treasury—Cost Section, Toronto, Ontario.
Riley, Harold, Engineering & Management Services Ltd., Toronto, Ontario.
Riordan, B. T., Engineering & Management Services Ltd., Toronto, Ontario.
Robinson, T. L., Addison Industries Ltd., Hanna Ave., Toronto, Ontario.
Roe, N. V., Dunlop Tire & Rubber Co. Ltd., Toronto, Ontario.
Rogers, G. A. J., Tip Top Tailors Ltd., Boulevard Dr., Toronto, Ont.
Rogers, J. R., Wood-Way Mfg. Co., Woodbridge, Ontario.
Rogers, H. C., C.A., Wilton C. Eddis & Sons, Toronto, Ontario.
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Schram, L. M., International Business Machines Co. Ltd., Toronto, Ontario.
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Scott, W. W., National Cash Register Co. Ltd., Toronto, Ontario.
Screaton, A., R.I.A., Toronto Hydro Electric System, Toronto, Ontario.
Scriven, Arthur, Champion Paper Mills Ltd., Toronto, Ontario.
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Sheridan, Geo., Direct Factory Sales Ltd., Toronto, Ontario.
Shoom, I. N., Kalles & Sharf Co., Toronto, Ontario.
Sillito, Norman, Canada Foils Ltd., Toronto, Ontario.
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Sinclair, Charles, Tip Top Tailors Ltd., Toronto, Ontario.
Smallacombe, Wm. John, Maple Leaf Milling Co. Ltd., Dominion Bank Bldg., Toronto, Ontario.
Smart, R. E., DeHavilland Aircraft of Canada Ltd., Toronto, Ontario.
Smith, A. G., W. D. Beath & Son, 395 Symington Ave., Toronto, Ontario.
Smith, C. D., R.I.A., Willard Storage Battery Co., Toronto, Ontario.
Smith, H. G., R.I.A., Consumers Gas Co., Ltd., Toronto, Ontario.
Smith, G. W., Bunn, Roberts & Co., 36 Toronto St., Toronto, Ontario.
Smith, J. Austin, Frigidaire Products of Canada Ltd., Toronto, Ontario.
Smith, R. J., 2 Windsor Ave., Toronto, Ontario.

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Souliere, J. H., Standard Paving & Materials Ltd., Toronto, Ontario.
Spence, J. W., R.I.A., Can. Kodak Co. Ltd., Toronto, Ontario.
Spry, H. W., R.I.A., 216 Bloor Bldg., 57 Bloor St. W., Toronto, Ontario.
Stevenson, P. B., R.I.A., Goodyear Tire & Rubber Co. Ltd., New Toronto.
Stock, H. O., John Inglis Co. Ltd., 14 Strachan Ave., Toronto, Ontario.
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Stringer, A .W., A.C.I.S., Northern Institute of Technology Ltd., Toronto.
Taylor, J. W., C.A., Price Waterhouse & Co., 612 Royal Bank Bldg., Toronto.
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Thickett, F. B., J. T. Hepburn, 18 Van Horne Ave., Toronto, Ontario.
Thomson, B. L., Corning Glass Works of Canada Ltd., Leaside, Ontario.
Thornton, G. S., Massey-Harris Co. Ltd., Toronto, Ontario.
Tippett, C. F. B., R.I.A., Howell Warehouses Ltd., Toronto, Ontario.
Trewin, J. H., A. W. Robertson Ltd., Toronto, Ontario.
Trumbell, H. D., The Lowe Brothers Co. Ltd., Toronto, Ontario.
Tucker, Frank, R.I.A., F. Tucker & Co., 18 Toronto St., Toronto, Ontario.
Twiner, J. A., Sangamo Co. Ltd., Leaside, Ontario.
Wadge, F. G., Coca-Cola Ltd., 90 Broadview Ave., Toronto, Ontario.
Warnes, C., R.I.A., Can. Kodak Co. Ltd., Mt. Dennis, Ontario.
Watkins, L. A., Ditto of Canada Ltd., Toronto, Ontario.
Watt, H. F., Renfrew Contracting Co. Ltd., Thessalon, Ontario.
Watts, (Miss) Mary F., Lever Bros. Ltd., Toronto, Ontario.
Wear, C. H., Dunlop Tire & Rubber Goods Co. Ltd., Toronto, Ontario.
Weaver, F. B., C. B. Taylor, R.I.A., Toronto, Ontario.
West, A. J., Dominion Coal & Wood Ltd., Toronto, Ontario.
Wickett, L. F., International Business Machines Ltd., Toronto, Ontario.
Wilkinson, F., Scythes & Co. Ltd., Toronto, Ontario.
Williamson, R., F.C.A., R. Williamson & Co., 66 King St. W., Toronto, Ont.
Wills, R. C., Canadian Kodak Co. Ltd., Toronto, Ontario.
Wilson, H., Pilkington Glass Ltd., Mercer St., Toronto, Ontario.
Wilson, J. R., Rexall Drug Co., Toronto, Ontario.
Wood, D. B., Continental Can Co. of Can. Ltd., New Toronto, Ontario.
Woods, William, 8 Berkeley St., Toronto, Ontario.
Wright, L. V., 244 Bay St., Toronto, Ontario.
Wright, William, Brown's Bread Ltd., Toronto, Ontario.
Wylie, S., 238 Maplewood Ave., Toronto, Ontario.
Yeomans, R., Brigdens Ltd., Toronto, Ontario.
Young, F. A., C. B. Taylor, Yonge and Deloraine Sts., Toronto, Ontario.

WINDSOR CHAPTER

Abraham, W., Board of Education, 451 Park St. W., Windsor, Ontario.
Adair, T., Ottawa Credit Exchange Ltd., Ottawa, Ontario.
Almond, J. W., British American Brewery Co., Windsor, Ontario.
Appleby, G., Silverwood Dairies Ltd., Windsor, Ontario.
Ayerst, J. W., Backstay Standard Co. Ltd., Windsor, Ontario.
Bailey, C. A., Bulmer Typewriter Co., Windsor, Ontario.
Baird, R. S., Dom. Twist Drill Co. Ltd., Walkerville, Ontario.

Baxter, C. E., Motor Products Corp., Windsor, Ontario.
Bear, F. R., Stokely-Van Camp of Can. Ltd., Essex, Ontario.
Bennett, J., L. A. Young Industries of Canada Ltd., Windsor, Ontario.
Bicks, R. A., O.B.E., Chrysler Corp. of Canada, Windsor, Ontario.
Blundell, B. B., Canadian Automobile Trim Ltd., Windsor, Ontario.
Bowey, W. J., Canadian Motor Lamp Co. Ltd., Walkerville, Ontario.
Carter, G. G., Paymaster Systems, Windsor, Ontario.
Cheshire, C. T., 104 Edward St., Riverside, Ontario.
Church, J. M., Firestone Tire & Rubber Co. Ltd., Windsor, Ontario.
Church, P. E., Cdn. Automotive Trim Ltd., Windsor, Ontario.
Clark, G. L., International Business Machines Co. Ltd., Windsor, Ontario.
Clarke, F. R., Corbin Lock of Canada Ltd., Belleville, Ontario.
Cole, G. S., Ford Motor Co. of Canada Ltd., Windsor, Ontario.
Copland, J. A., McCord Radiator & Mfg. Co., Walkerville, Ontario.
Cox, O. W., R.I.A., Omer W. Cox & Co., Windsor, Ontario.
Darling, H. G., Omer W. Cox & Co., Windsor, Ontario.
Daubney, E. B., C.A., Brokenshire Scarff & Co., Windsor, Ontario.
Doerr, J. G., Motor Products Corp., Windsor, Ontario.
Douglas, D. K., The Canadian Bridge Co. Ltd., Walkerville, Ontario.
Evans, A., Motor Products Corp., Walkerville, Ontario.
Ferguson, G. C., Burroughs Adding Machine of Canada Ltd., Windsor, Ontario.
Forbee, R. C., Chrysler Corpn. of Canada, Windsor, Ontario.
Forster, R. McArthur, Ford Motor Co., Windsor, Ontario.
Gatfield, W. H., Western Ontario Broadcasting Co., Windsor, Ontario.
Gill, F. J., Burroughs Adding Machine Co. Ltd., Windsor, Ontario.
Gill, A. J., Dominion Forge & Stamping Co. Ltd., Windsor, Ontario.
Goldin, I. S., C.G.A., 212 Douglas Bldg., Windsor, Ontario.
Gordon, K. B., Associated Services Co., Windsor, Ontario.
Gow, W., Omer W. Cox & Co., Windsor, Ontario.
Groff, P. A., Sealed Power Corp. Ltd., Stratford, Ont.
Harrison, Wm., Kelsey Wheel Co. Ltd., Windsor, Ontario.
Hawksworth, F., Ford Motor Co. of Canada, Windsor, Ontario.
Hebert, W., Truscon Steel Co. of Canada Ltd., Walkerville, Ontario.
Henderson, H. T., J. T. Wing & Co., Pitt St. E., Windsor, Ontario.
Herdegan, R. T., Jr., Dominion Forge & Stamping Co. Ltd., Walkerville, Ont.
Hewitt, R. D., British American Brewing Co. Ltd., Windsor, Ontario.
Hiscock, R. J., Ford Motor Co. of Canada, Windsor, Ontario.
Hobbs, G., Ford Motor Co. of Canada Ltd., Windsor, Ontario.
Hopkins, D. W., Backstay Standard Co. Ltd., Windsor, Ontario.
Hortop, B. A., Purity Dairies Ltd., Windsor, Ontario.
Howe, T. J., Ford Motor Co. of Canada Ltd., Windsor, Ontario.
Hutchinson, E. R., R.I.A., Walker Metal Products Ltd., Windsor, Ontario.
Hyatt, H. G., Omer W. Cox & Co., Windsor, Ontario.
James, G. R., Kelsey Wheel Co. Ltd., Windsor, Ontario.
Jolly, D. W., A. Whitley Ltd., Windsor, Ontario.
Jones, E. S., Motor Products Corp., Windsor, Ontario.
Kirkwood, J. A., G. Tate Easton Ltd., Windsor, Ontario.
Lamb, W. A., Silverwood Dairies Ltd., Windsor, Ontario.

Leal, W. R., Eaton-Wilcox-Rich Ltd., Windsor, Ontario.
Leigh, A. L., Standard Paint & Varnish Co. Ltd., Windsor, Ontario.
Lenehan, H. F., Standard Paint & Varnish, Windsor, Ontario.
MacLuckie, K. G., Bank of Montreal, Walkerville, Ontario.
MacLennan, K. D., C.A., Touche, Niven, Bailey & Smart, Detroit 26, Mich.
Martin, G. A., Silverwood Dairies, Windsor, Ontario.
Martin, C. F., Ryan Fuel & Supply Co. Ltd. and Ryan Contracting Co. Ltd., Windsor, Ontario.
Masterson, J. P., C.G.A., R.I.A., Hiram Walker & Sons Ltd., Windsor, Ont.
McEachan, A. B., Bendix Eclipse of Canada Ltd., Windsor, Ontario.
McFarlane, J. R., C.A., Dominion Forge & Stamping Co. Ltd., Windsor, Ont.
McGee, E. R., R.I.A., Dow Chemical Co., Sarnia, Ontario.
McLean, D. W., Canadian Motor Lamp Co. Ltd., Windsor, Ontario.
McManemy, S., Omer W. Cox & Co., Windsor, Ontario.
McTavish, G., Kelsey Wheel Co. Ltd., Windsor, Ontario.
Millin, R. G., Auto Specialities Mfg. Co. Ltd., Windsor, Ontario.
Morgan, G. D., Frederick B. Stevens of Canada Ltd., Windsor, Ontario.
Morgan, G., Hiram Walker & Sons, Windsor, Ontario.
Muhleisen, H., Chrysler Corp. of Canada Ltd., Windsor, Ontario.
Murphy, D. N., John Wyeth & Bros. Ltd., Windsor, Ontario.
Nash, C. M., Kelsey Wheel Co., Windsor, Ontario.
Nelles, R. G., R.I.A., H. J. Heinz Co. of Canada, Leamington, Ontario.
Nunn, R. J., Auto Specialties Mfg. Co., Windsor, Ontario.
Ogle, E. J., Canadian Industries Ltd., Windsor, Ontario.
Ostopovitch, J. P., Ford Motor Co. of Canada Ltd., Windsor, Ontario.
Padmos, A., Ford Motor Co. of Canada Ltd., Windsor, Ontario.
Parker, E. A., The Cdn. Bridge Co. Ltd., Ojibway, Ontario.
Pearce, F. C., R.I.A., General Motors of Canada Ltd., Windsor, Ontario.
Perkin, E. R., Purolator Products Ltd., Windsor, Ontario.
Person, W. J., R.I.A., Canadian Motor Lamp Co. Ltd., Windsor, Ontario.
Pitman, G. W., Omer W. Cox & Co., Windsor, Ontario.
Rochemont, T., Stokley-Van Camp of Can. Ltd., Essex, Ontario.
Ryan, R. F., Dominion Forge & Stamping Co. Ltd., Windsor, Ontario.
St. Aubin, J. T. W., Walkerville Lumber Ltd., Walkerville, Ontario.
Searless, T. B., Ford Motor Co. of Can. Ltd., Windsor, Ontario.
Smith, J .M., B.A., Gelatin Products Ltd., Windsor, Ontario.
Stevens, B. E., Chrysler Corp. of Canada, Windsor, Ontario.
Tennant, J. B., R.I.A., Webster Motors (Windsor) Ltd., Windsor, Ontario.
Walpole, W. V., General Motors of Canada Ltd., Windsor, Ontario.
Walsh, J. J., Frederick Stearns & Co. of Canada Ltd., Windsor, Ontario.
Whitley, A., A. Whitley & Co., Windsor, Ontario.
Wilson, R. J. W., Ford Motor Co., Windsor, Ontario.
Woodruff, W., Truscon Steel Co. of Canada Ltd., alkerville, Ontario.

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Brown, W. M., Evergreen Cabins, R.R. No. 1, Moncton, N.B.
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Conner, M. M., Cdn. Nashua Paper Co. Ltd., Peterborough, Ontario.
Dane, H. E., Otaco Ltd., Orillia, Ontario.
Dodds, (Staff Sgt.) J. W., A. & T. Staff, No. 17, Inf. Bgde. Workshop, The Armouries, Saskatoon, Sask.
Dool, J. L., Spruce Falls Power & Paper Co., Kapuskasing, Ontario.
Eckstein, A. R., Midland Shipbuilding Co. Ltd., Midland, Ontario.
Fitzgerald, F. P., Fraser, Brace Engineering Co. Ltd., Chalk River, Ontario.
Gallagher, A., M. R. Chappell Ltd., Sydney, Ontario.
Harris, E., Dome Mines Ltd., South Porcupine, Ontario.
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Kent, W., Midland Shipyards Ltd., Midland, Ontario.
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Meyer, C., R.I.A.
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Onyett, H. I., Spruce Falls Power & Paper Co. Ltd., Kapuskasing, Ontario.
Palmer, L. C. M., R.I.A., American Parchment Co., Espanola, Ontario.
Ralph, M. F., Feldman Timber Co., Schumacher, Ontario.
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Ritcey, A. H., Brookfield Ice Cream Ltd., St. John's, Newfoundland.
Ryan, F. St. George, Rossignol Sales, Waterloo St., Liverpool, N.S.
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Scott, R., Berens River Mines Ltd., Favourable Lake, Ontario.
Seed, R., R.I.A., Longlac Pulp & Paper Co., Terrace Bay, Ontario.
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Stark, R., Dome Mines Ltd., South Porcupine, Ontario.
Thomson, G. I., Rubberset Co. Ltd., Gravenhurst, Ontario.
Tyner, J. H., R.I.A., Pender Harbour, B.C.
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Society of Industrial and Cost Accountants of Quebec

EASTERN TOWNSHIPS CHAPTER

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Boucher, R., 3 Marquette St., Sherbrooke, Que.
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Broadbelt, O. J., Industrial Stampings Ltd., Bromptonville, Que.
Buckell, J. W., Panther Rubber Co. Ltd., Sherbrooke, Que.
Campbell, D. M., Canadian Ingersoll Rand Co., Lennoxville, Quebec.
Carson, K. H., Sherbrooke Machineries Ltd., Sherbrooke, Quebec.
Clark, D., Canadian Johns Manville Co. Ltd., Asbestos, Que.
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Fuller, Wm. James, Union Screen Plate Co., of Canada Ltd., Sherbrooke, Que.
Galvin, C. J., Union Screen Plate Co. of Canada Ltd., Lennoxville, Que.
Goodfellow, C. H., The Superheater Co. Ltd., Sherbrooke, Quebec.
Grundy, J., Sherbrooke Machineries Ltd., Sherbrooke, Quebec.
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Katadotis, G. P., Austin Glove Manufacturing Co., Sherbrooke, Que.
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Roberts, J. G., Julius Kayser Co., Sherbrooke, Quebec.
Savage, A. A., Sturdy Accessories Ltd., Sherbrooke, Quebec.
Scruton, K. W., Philip Carey Co. Ltd., Lennoxville, Quebec.

Sharpe, S., Jr., Dominion Textile Co. Ltd., Sherbrooke, Que.
Sutherland, W. E., Philip Carey Co. Ltd., Lennoxville, Que.
Sutton, E. C., Spencer Supports (Canada) Ltd., Rock Island, Quebec.
Tate, R. C., Julius Kayser & Co. Ltd., Sherbrooke, Quebec.
Taylor, C. F., Cdn. Fairbanks-Morse Co. Ltd., Sherbrooke, Que.
Tracey, J. L., Sherbrooke Machineries Ltd., Sherbrooke, Que.
Valeriote, M., MacDonald Metals & Plastics, Waterloo, Que.
Ward, T. F., Jr., Canadian Johns Manville Co. Ltd., Asbestos, Que.
Wilson, J. D., Canadian Johns Manville Co. Ltd., Asbestos, Que.

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Allcorn, F. H., Monitor Publishing Co. Ltd., Montreal, Quebec.
Alovisi, B., Chez Ernest Cafe, Montreal, Quebec.
Aselton, J. R., Troy Laundry Co. Ltd., Montreal, Quebec.
Ashworth, T., R.I.A., Lymans Ltd., Montreal, Quebec.
Aylesworth, F. V., Canadian Schenley Ltd., Valleyfield, Quebec.
Bacon, M. H., R.I.A., Consolidated Lithograph Mfg. Co. Ltd., Montreal, Quebec.
Badnage, A. A., Hyde & Houghton, C.A., Montreal, Quebec.
Bain, S. E. S., C.P.A., Department of National Revenue, Montreal, Quebec.
Baird, G. W., Cecil Carpenter Co. Ltd., Montreal, Quebec.
Bancroft, J. J. F., R.I.A., Jenkins Bros. Ltd., Montreal, Quebec.
Barry, R. A., Department of National Revenue, Montreal, Quebec.
Barry, H. M., R.I.A., Burlington Mills Hosiery Co. Ltd., Montreal, Quebec.
Bastien, F. J., Davis, Boyce & Co., Montreal, Quebec.
Beaulieu, A., The Atlantic Sugar Refineries Ltd., Montreal, Quebec.
Beauregard, J. E., Banque Canadian Nationale, Montreal, Quebec.
Beauregard, J. P., General Auto Repairs Ltd., Montreal, Quebec.
Belanger, J., Lorenzo Belanger & Associes, Montreal, Quebec.
Belanger, P. H., Kraft Foods Ltd., Montreal, Quebec.
Belanger, J. B., R.I.A., Cost Inspection & Audit Division, Montreal, Quebec.
Belanger, L., R.I.A., Lorenzo Belanger & Associes, Montreal, Quebec.
Belle-Isle, J. C., R.I.A., The Regent Knitting Mills Ltd., Montreal, Quebec.
Bentley, W., R.I.A., McGill University, Montreal, Quebec.
Berry, R. C., Deloitte, Plender, Haskins and Sells, Montreal, Quebec.
Beswick, B. F., Dominion Textile Co. Ltd., Montreal, Quebec.
Bhereur, H., R.I.A., Viau Ltd., Montreal, Quebec.
Bishop, A. E., P. S. Ross & Sons, Montreal, Quebec.
Black, P., Dominion Textile Co. Ltd., Montreal, Quebec.
Blouin, J. A., R.I.A., Dominion Oilcloth & Linoleum Co. Ltd., Montreal, Quebec.
Blunt, H. W., R.I.A., C.A., Stevenson, Walker, Knowles & Co., Montreal, Quebec.
Bolduc, L., 93 McCulloch Avenue, Outremont, Quebec.
Bonnier, P. E., R.I.A., 132 St. James St. W., Montreal, Quebec.

Booth, W., Shawinigan Engineering Co. Ltd., Montreal, Quebec.
Bourgeois, J. R., Provincial Revenue Offices, Montreal, Quebec.
Boucher, A., 59 St. Germain St., St. Laurent, Quebec.
Bouskill, J. C., R.I.A., The Miner Rubber Co. Ltd., Granby, Quebec.
Boutin, A. E., R.I.A., Department of National Revenue, Montreal.
Boyer, Anne-Marie, National Breweries, Montreal, Quebec.
Boyer, G. R., C.A., Northern Electric Co. Ltd., Montreal, Quebec .
Boyle, J. E., Stevenson & Kellogg, Ltd., Montreal, Quebec.
Brassard, H., Montreal Locomotive Works Ltd., Montreal, Quebec.
Breton, R., Penman's Ltd., St. Hyacinthe, Quebec.
Brunelle, J. L., Villeneuve & Cie Ltée., Montreal, Quebec.
Burdett-Jones, A., R.I.A., Dennison Mfg. Co. of Canada Ltd., Drummondville, Quebec.
Burke, E. F., Royal Typewriter Co. Ltd., Montreal, Quebec.
Buzzell, L. N., R.I.A., McDonald Currie & Co., Montreal, Quebec.
Cameron, S .M., 1410 Redpath Crescent, Montreal, Quebec.
Campbell, W. R., Oxo (Canada) Ltd., Montreal, Quebec.
Campbell, E. F., R.I.A., Lanara Textile Ltd., Asbestos, Quebec.
Cardinal, R., Cusson Bros. Ltd., Montreal, Quebec.
Carmel, A. A., Standard Brands Ltd., Ville LeSalle, Quebec.
Carphin, G. W. C., Department of National Revenue, Montreal, Quebec.
Carswell, W., R.I.A., Northern Electric Co. Ltd., Montreal, Quebec.
Carten, T., R.I.A., 257-44th Avenue, Lachine, Quebec.
Cassidy, G. F., R.I.A., Price, Waterhouse & Co., Montreal, Quebec.
Chalmers, H. J., The Steel Co. of Canada Ltd., Montreal, Quebec.
Chamberlain, J. C., Maple Leaf Milling Co. Ltd., Montreal, Quebec.
Chambers, G. W., Consolidated Lithograph Mfg. Co. Ltd., Montreal, Quebec.
Chick, W. G., The Steel Co. of Canada Ltd., Montreal, Quebec.
Christie, J. W., R.I.A., Western Costume Co., Hollywood 38, California.
Clairoux, D., Anderson & Valiquette, Montreal, Quebec.
Clogg, K. L., R.C.A. Victor Co. Ltd., Montreal, Quebec.
Closner, S. J., Canadian Vickers Ltd., Cartierville, Quebec.
Cohen, S. J., The Freedman Co., Montreal, Quebec.
Cormier, J., Granger Freres Ltée., Montreal, Quebec.
Corriveau, D., Canadian Life Assurance Co., Montreal, Quebec.
Coyle, D. M., Canadian Industries Limited, Montreal, Quebec.
Craig, R., Abbott Laboratories Ltd., Montreal, Quebec.
Crosby, J. A., Anglo-Canadian Wire Rope Co. Ltd., Lachine, Quebec.
Cunningham, R. J., Shawinigan Engineering Co. Ltd., Montreal, Quebec.
Daman, R. W. F., 5732 Somerled Avenue, Montreal, Quebec.
Danson, E. E., United Industries Corporation, Montreal, Quebec.
Davies, V. F., R.I.A., Northern Electric Co. Ltd., Montreal, Quebec.
Dawson, H. T., Anderson & Valiquette, C.A., Westmount, Quebec.
de Ambrosis, J., Modern Business College, Montreal, Quebec.
DeCarufel, L. C., Shawinigan Engineering Co. Ltd., Montreal, Quebec.
Deighton, D. C., R.I.A., Barrett Co. Ltd., Montreal, Quebec.
Denovan, W. R., C.G.A., Samuel Osborn (Canada) Ltd., Montreal, Quebec.
Deschenes, J., Duchesneau-Trudeau Ltée., Montreal, Quebec.
DeRosa, John, Victor Luciani (C.A.), Montreal, Quebec.

Desaulniers, H. L., Department of National Revenue, Montreal, Quebec.
DeTilly, A., Dominion Oilcloth & Linoleum Co. Ltd., Montreal, Quebec.
DeVolpi, D., Perkins Tissue Mills Ltd., Montreal, Quebec.
Diamond, S. E., Alfred Lambert Inc., Montreal, Quebec.
Douglas, W. E., Consolidated Lithograph Mfg. Co. Ltd., Montreal, Quebec.
Dow, C. A. G., Burroughs Adding Machine Co. Ltd., Montreal, Quebec.
Dubuc, L. J., Morency-Labelle & Co., (C.A.), Montreal, Quebec.
Dufour, L., Sicard Ltd., Montreal, Quebec.
Dufresne, P. E., Dufresne, McLagan & Assoc., Montreal, Quebec.
Dupre, E., Northern Electric Co. Ltd., Montreal, Quebec.
Dumas, Chas. P., M.C.I., R.I.A., Canadian Credit Men's Trust Association Ltd., Montreal, Quebec.
Dussault, A. G., Hydro-Quebec, Montreal, Quebec.
Dustan, R. J., R.I.A., Canadian National Railway, Cape Tormentine, New Brunswick.
Edger, R., B. B. Chemical Co. of Canada Ltd., Montreal, Quebec.
Ellis, C. A., Provincial Electricity Board, Montreal, Quebec.
Ellis, R. B., Crane Ltd., Montreal, Quebec.
Ellison, L., Distillers Corporation Ltd., Montreal, Quebec.
Evans, J .T., Dominion Textile Co. Ltd., Montreal, Quebec.
Falardeau, J. G., District Treasury Office, Montreal, Quebec.
Farish, D. M., R.I.A., Northern Electric Co. Ltd., Montreal, Quebec.
Farrell, J. V., E. G. M. Cape & Co., Montreal, Quebec.
Faulds, E. K., R.I.A., Canadian Pacific Railway, Montreal, Quebec.
Finlay, W. G., St. Lawrence Paper Mills Co. Ltd., Montreal, Quebec.
Fitzpatrick, J. W., Murphy Paint Co. Ltd., Montreal, Quebec.
Forbes, F., Canadian Marconi Co., Montreal, Quebec.
Ford, H. A., G. Archambault Ltée., Montreal, Quebec.
Fortin, E., Chartre, Samson, Beauvais, Gauthier & Cie, Montreal, Quebec.
Foucauld, J. P., United Last Co. Ltd., Montreal, Quebec.
French, A. R., Enamel & Heating Products Ltd., Sackville, New Brunswick.
Frew, G. T., Canadian Cement Co. Ltd., Montreal, Quebec.
Fritz, W. D., 400 Mount Pleasant Avenue, Westmount, Quebec.
Fuller, J. A., R.I.A., Shawinigan Chemicals Ltd., Montreal, Quebec.
Gagliardi, V., Rothenberg, Luterman & Co., Montreal, Quebec.
Galbraith, B. H., 96 Duke St. W., St. John, New Brunswick.
Galipeau, L., R.I.A., C.G.A., A.C.I.S., F.C.I., Regent Knitting Mills Ltd., Montreal, Quebec.
Gates, F. E. H., C.A., P. S. Ross & Sons, Montreal, Quebec.
Gaudard, I. H., Continental Can Co. of Canada Ltd., Montreal, Quebec.
Gee, H. W., Continental Can Co. of Canada Ltd., Montreal, Quebec.
Gendreau, N., R.I.A., Lower St. Lawrence Power Co., Rimouski, Quebec.
Gibson, A., R.I.A., J. H. Connor & Son Ltd., Montreal, Quebec.
Giguere, J. P., John A. Black, C.A., Montreal, Quebec.
Gilbert, L. V., R.I.A., Burroughs Wellcome & Co., Montreal, Quebec.
Girardin, C. A., Chas. Gurd & Co. Ltd., Montreal, Quebec.
Glithero, J. E., Dominion Glass Co. Ltd., Montreal, Quebec.
Goldsmith, C., International Business Machines Co. Ltd., Montreal, Quebec.
Gouin, Jean-Marie, J. E. Fournier Ltée., Montreal, Quebec.
Gowdy, G. A., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.

Gosselin, D., 5902 Gouin Blvd., Montreal, Quebec.
Grant, G. M., R.I.A., Montreal Tramways Co., Montreal, Quebec.
Greer, F. J., Canadian Industries Limited, Montreal, Quebec.
Griffiths, J. L., Canadian Pneumatic Tool Co. Ltd., Montreal, Quebec.
Hallberg, V., R.I.A., Building Products Ltd., Montreal, Quebec.
Hamilton, L. F., Dominion Government, Department of Finance, Ottawa, Ontario.
Hardy, H. F., Shawinigan Water & Power Co. Ltd., Montreal, Quebec.
Harris, A. V., C.A., Riddell, Stead, Graham & Hutchison, Montreal, Quebec.
Harrison, E. W., Canada Packers Ltd., Montreal, Quebec.
Hawthorn, G. M., P. S .Ross & Sons, Montreal, Quebec.
Hayes, H. C., McDonald Currie & Co., Montreal, Quebec.
Herring, G. S., Shawinigan Chemicals Ltd., Montreal, Quebec.
Herron, R., Haskell, Elderkin & Co., Montreal, Quebec.
Heughan, J., Farquhar Robertson Ltd., Montreal, Quebec.
Hinde, F .L., R.I.A., Bathurst Power & Paper Co. Ltd., Bathurst, New Brunswick.
Hindsley, N., Giddings Ltd., Granby, Quebec.
Hoag, J. S. C., Frank W. Horner Ltd., Montreal, Quebec.
Hodgkinson, A., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
Hodgson, F. R., Hudson Hosiery Co. Ltd., Hudson, Quebec.
Holmes, W., Howard Smith Paper Mills Ltd., Montreal, Quebec.
Horwood, R. A., 331 Clarke Avenue, Apt. 33, Westmount, Montreal, Quebec.
Hoult, G. E., C.A., P. S. Ross & Sons, Montreal, Quebec.
Huberdeau, G. G., Department of National Revenue, Montreal, Quebec.
Huot, P. H., R.I.A., 400 Madison Avenue, New York, N.Y.
Irwin, P. H., McDonald Currie & Co., (C.A.), Montreal, Quebec.
Jackson, E. E., Canadian Fairbanks Morse Co. Ltd., Montreal, Quebec.
Jackson, G. R., 1471 Fort St., Apt. 8, Montreal, Quebec.
Johnson, W. E., R. A. Rankin & Co., Montreal, Quebec.
Joncas, A. C., Shawinigan Water & Power Co., Montreal, Quebec.
Joule, W. G., Price Waterhouse & Co., Montreal, Quebec.
Joyce, J. C., Liquid Carbonic Canadian Corporation, Montreal, Quebec.
Keiller, A. S., Sherwin Williams Co. of Canada Ltd., Montreal, Quebec.
Kellogg, P., R.I.A., M.E.I.C., Stevenson & Kellogg, Ltd., Montreal, Quebec.
Kimpton, G. H., Stevenson & Kellogg Ltd., Montreal, Quebec.
King, F. J., R.I.A., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
Knight, F., Canadian Power Boat Co. Ltd., Montreal, Quebec.
Knowles, C. N., The Royal Bank Bldg., Montreal, Quebec.
Laberge, P. E., 181 Racine St., Chicoutimi, Quebec.
LaFrance, G., Marieville Shoe Co., Marieville, Quebec.
Lagadec, F. J., Pepsi-Cola Co. Ltd., Montreal, Quebec.
Lamouche, J. R., Charbonneau Ltée., Montreal, Quebec.
Lamy, J. A., Household Fuel Co. Ltd., Montreal, Quebec.
Lanthier, A., Holland Paper Co. Ltd., Mont Rolland, Quebec.
Laurin, N., Silex Co. Ltd., St. Johns, Quebec.
Leatherbarrow, R. W., Benallack Press Ltd., Montreal, Quebec.
Ledoux, R., R.I.A., Imperial Tobacco Co. of Canada, Montreal, Quebec.
Leftly, E. A., C.A., Canadian Pacific Railway Company, Montreal, Quebec.

Legault, H., Hebert & Legault (C.A.), Montreal, Quebec.
Leger, F. J., La Diva Shoe Co., Richmond, Quebec.
Leroux, A. G., Co. d'Assurance sur la Vie "La Sauvegarde", Montreal, Quebec.
Letellier, R., Canadian Converters Co. Ltd., Montreal, Quebec.
Lloyd, H. M., Canadian Industries Limited, Montreal, Quebec.
Longmire, R., Prudential Trust Co., Montreal, Quebec.
Loomer, J. H., Associated Textiles of Canada Ltd., Montreal, Quebec.
Loucks, S. G., Canadian National Railways, Montreal, Quebec.
Louthwood, R. W., R.I.A., Quebec Hydro-Electric, Montreal, Quebec.
Lussier, C. A., Banque Can. Nationale, Montreal, Quebec.
Lyman, S. I., Stevenson & Kellogg Ltd., Montreal, Quebec.
MacDonnell, J. J., C.A., Price Waterhouse & Co., Montreal, Quebec.
MacDougall, J. G., Steel Co. of Canada Ltd., Montreal, Quebec.
MacKinnon, Wm. A., W. C. MacDonald Inc., Montreal, Quebec.
MacLaine, E., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
MacLaren, C. A., Philips Electrical Works, Brockville, Ontario.
Madge, A. V., R.I.A., Crawley & McCracken Co. Ltd., Montreal, Quebec.
Madge, F. K., Department of National Revenue, Montreal, Quebec.
Madore, H. E., 477 St. Francois Xavier St., Montreal, Quebec.
Maltais, A., Mowatt & Moore Ltd., Montreal, Quebec.
Mantha, A., Anderson & Valiquette, C.A., Montreal, Quebec.
Marrison, W. H., R.I.A., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
Martel, A. A., 10 St. James St. W., Montreal, Quebec.
Martin, G., Victor Luciani (C.A.), Montreal, Quebec.
Martin, H. A., 209 St. Germain St., Rimouski, Quebec.
Massé, L., R.I.A., Lucien Massé & Co., Hull, Quebec.
Matthews, E. R., Clough Chemical Co. Ltd., Ville St. Laurent, Quebec.
McArthur, C. B., Atlantic Shipping Agencies Ltd., Montreal, Quebec.
McCormack, J. A., Budge Carbon Paper Mfg. Co. Ltd., Montreal, Quebec.
McDougall, H. J., C.A., Howard J. McDougall & Co. Ltd., St. John's, Newfoundland.
McDonald, M. J., Canadian Linseed Oil Mills Ltd., Montreal, Quebec.
McGregor, R., Dominion Engineering Works Ltd., Longueuil, Quebec.
McIver, F. M., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
McKean, W. P., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
McLean, J. W. ,Liquefied Gas Utilities, Montreal, Quebec.
McLuskie, D. C., Verdun Protestant Hospital, Verdun, Quebec.
McMurray, W. P., Stuart Brothers Co. Ltd., Montreal, Quebec.
McMillan, L. N., R.I.A., Dominion Oilcloth & Linoleum Co. Ltd., Montreal, Quebec.
Merineau, J. B. A., R.I.A., City Hall, City of Montreal, Montreal, Quebec.
Merson, H. H., 189 Mozart St. W., Montreal, Quebec.
Miller, J. S., Gazette Printing Co. Ltd., Montreal, Quebec.
Mills, A. P., 2085 Decarie Blvd., Montreal, Quebec.
Mitcham, J. E., Southam Press Montreal, Montreal, Quebec.
Mock, J. G., Jenkins Bros. Ltd., Montreal, Quebec.
Monette, M. R., Toilet Laundries Ltd., Montreal, Quebec.
Moore, J. R., Tooke Bros. Ltd., Montreal, Quebec.

Mulvaney, K. J., Canada Linseed Oil Mills Ltd., Montreal, Quebec.
Munro, J. E., P. S. Ross & Sons Ltd., Montreal, Quebec.
Munro, W. S., George A. Touche & Co., Montreal, Quebec.
Murphy, P. J., Champlain Oil Products Ltd., Montreal, Quebec.
Naylor, F., R.I.A., Canadian Tube & Steel Products Ltd., Montreal, Quebec.
Newington, W. G., 4363 Wilson Avenue, Montreal, Quebec.
Norris, J., R.I.A., Montreal Locomotive Works Ltd., Montreal, Quebec.
Norris, K. E., Liquid Carbonic Canadian Corp. Ltd., Montreal, Quebec.
Orchin, J., Canadian Tube & Steel Products Ltd., Montreal, Quebec.
Ouellette, G., Lorenzo Belanger & Associes, Montreal, Quebec.
Ouellette, R. P., United Shipyards Ltd., Montreal, Quebec.
Overall, R. J., R.I.A., Mount Royal Metal Co. Ltd., Montreal, Quebec.
Owen, J. D., Northam Warren Ltd., Montreal, Quebec.
Paisley, J. E., Gazette Printing Co. Ltd., Montreal, Quebec.
Paquette, A., Engineering Products of Canada, Ltd., Montreal, Quebec.
Parent, A., Stevenson & Kellogg, Ltd., Montreal, Quebec.
Parisien, J., Anderson & Valiquette, C.A., Montreal, Quebec.
Parsons, W. L., International Paints (Canada) Ltd., Montreal, Quebec.
Paterson, J., Riddell, Stead, Graham & Hutchison, Montreal, Quebec.
Patton, D. R., R.I.A., C.A., Haskell, Elderkin & Co., Montreal, Quebec.
Pearson, L. W., Laurentian Laboratories Ltd., Montreal, Quebec.
Pelletier, P., Fred A. Lallemand & Co. Ltd., Montreal, Quebec.
Peto, L. A., R.I.A., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
Phelan, I. P., Avon Products of Canada Ltd., Montreal, Quebec.
Pollock, D. F., A.C.I.S., Belding Corticelli Ltd., Montreal, Quebec.
Proulx, L. L., Allied Agencies, Montreal, Quebec.
Pugsley, P. T. R., Ryan & Pugsley, C.A.'s., Montreal, Quebec.
Raper, F. W., Thorpe-Hambrock Co. Ltd., Montreal, Quebec.
Rankine, R. G., Continental Can Co. of Canada Ltd., St. Laurent, Quebec.
Redfearn, G. B., Seeley Systems (Que.) Ltd., Montreal, Quebec.
Reid, J .W., Hart Battery Co. Ltd., St. Johns, Quebec.
Reid, G. B., Richard & B. A. Ryan Ltd., Montreal, Quebec.
Reinhart, O., R.I.A., Reinhart, Roston & Co., Montreal, Quebec.
Remillard, O., Granger Freres, Montreal, Quebec.
Rheault, F., Lucien Viau, (C.P.A., C.G.A.), Montreal, Quebec.
Rhodes, L., 16 Third Avenue, Greenfield Park, Quebec.
Rivard, M., C.A., Paul E. Bonnier & Co., Montreal, Quebec.
Robertson, J. G., Canadian Car & Foundry Co. Ltd., Montreal, Quebec.
Robitaillie, E., 6400-6th Avenue, Rosemount, Quebec.
Robitaille, W. J., Shawinigan Engineering Co. Ltd., Montreal, Quebec.
Rolland, J. P., R.I.A., The Rolland Paper Co. Ltd., St. Jerome, Quebec.
Rolland, L., The Rolland Paper Co. Ltd., Mont-Rollard, Quebec.
Roseman, S., R.I.A., 7255 Querbes Avenue, Apt. 5, Montreal, Quebec.
Rosenzveig, H., Reinhart, Roston & Co., Montreal, Quebec.
Rosoph, S., F. A. Price Coal Co. (Canada), Montreal, Quebec.
Rosser, A .B., Dominion Rubber Co. Ltd., Montreal, Quebec.
Roy, R., Banque Canadienne Nationale, Montreal, Quebec.
Rutherford, F. A., C.A., Canadian Pacific Railway Company, Montreal,
St. Denis, R., City Hall, City of Montreal, Montreal, Quebec.
St. Onge, Rodrigue, Banque Canadienne Nationale, Montreal, Quebec.

St. Pierre, O., La Compagnie J. B. Rolland & Fils, Montreal, Quebec.
Sanford, W. D., R.I.A., Canadian Marconi Co. Ltd., Montreal, Quebec.
Savage, F. P., Shaw Correspondence School, Montreal, Quebec.
Scott, D. P., Canadian International Paper Co., Montreal, Quebec.
Sears, K. H., R.C.A. Victor Co. Ltd., Montreal, Quebec.
Sewell, R. L., Building Products Ltd., Montreal, Quebec.
Shaw, R. G., R.C.A. Victor Co. Ltd., Hudson, Quebec.
Shutt, D. G., Consolidated Paper Corp'n., Ltd., Montreal, Quebec.
Simpson, G. M., E. C. Leetham & Co., Montreal, Quebec.
Smibert, A., Creak, Cushing & Hodgson, Montreal, Quebec.
Smyth, T. I., R.I.A., Messrs. David & Frere, Montreal, Quebec.
Sparling, W. K., Miner Rubber Co. Ltd., Granby, Quebec.
Spencer, L. G., Robert W. Bartram Ltd., Montreal, Quebec.
Spence, C. G., R.I.A., 14 Gault St., Valleyfield, Quebec.
Stanfield, A., Sherwin Williams Co. of Canada, Montreal, Quebec.
Stevenson, R. C., C.A., Stevenson, Walker, Knowles & Co., Montreal, Quebec.
Stewart, A. I., The National Drug & Chemical Co., Montreal, Quebec.
Stewart, R., Continental Can Co. of Canada Ltd., Montreal, Quebec.
Stirling, R. G., Canadian National Railways, Montreal, Quebec.
Stockdale, I. McG., Hinde & Dauch Paper Co. of Canada Ltd., Montreal, Quebec.
Strong, A. B., Strong, Forget Footwear, Ltd., Montreal, Quebec.
Strypchuk, M., Canadian Buttons Ltd., Montreal, Quebec.
Sweeney, T. G., Dominion Textile Co. Ltd., Montreal, Quebec.
Thibault, P., R.I.A., The Rolland Paper Co. Ltd., St. Jerome, Quebec.
Thompson, W. H., Sharpe, Milne & Co., Montreal, Quebec.
Thompson, J. W., Dufresne, McLagan & Associates, Montreal, Quebec.
Tooth, E. D., Fry-Cadbury Ltd., Montreal, Quebec.
Tremblay, C., Ayers Ltd., Lachute Mills, Quebec.
Tremblay, G., Gauthier & Tremblay, Chicoutimi, Quebec.
Turcotte, J. T., Banque Can. Nationale, Montreal, Quebec.
Veillette, G., Canadian Comstock Co. Ltd., Montreal, Quebec.
Verity, N. S., C.A., R.I.A., St. Lawrence Flour Mills Co. Ltd., Montreal,
Wait, A. H., C.A., Clarkson Gordon & Co., C.A., Montreal, Quebec.
Walker, J. R., R.C.A. Victor Co., Montreal, Quebec.
Watkins, G., Liquid Carbonic Canadian Corp. Ltd., Montreal, Quebec.
West, D. L., McColl Frontenac Oil Co. Ltd., Montreal, Quebec.
Whittaker, G., 603 University Tower Bldg., Montreal, Quebec.
Wickes, S. B., Northern Electric Co. Ltd., Montreal, Quebec.
Wilkinson, G. A., Canadian Laco Lamps Ltd., Montreal, Quebec.
Wood, H. C., Building Products Ltd., Montreal, Quebec.
Wright, P. W., R.I.A., Shawinigan Chemicals Co., Montreal, Quebec.
Young, H. F., Aluminum Co. of Canada, Montreal, Quebec.

ST. MAURICE VALLEY CHAPTER

Adams, J. N., Consolidated Paper Corp., Grand'Mere, Quebec.
Andrews, G. R., Shawinigan Engineering Co. Ltd., Shawinigan Falls, Quebec.
Bellefeuille, P. E., Bellefeuille & Cheney Limited, Three Rivers, Quebec.

Bellehumeur, P., Proprietor of Business College, Shawinigan Falls, Quebec.
Benson, G., c/o Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Briggs, J. B., Consolidated Paper Corp., Grand'mere, Quebec.
Courteau, J. U., Shawinigan Water & Power Co., Shawinigan Falls, Quebec.
Crutchfield, Dr. C. N. (Principal) Shawinigan Technical Institute, Shawinigan Falls, Quebec.
Cummings, R., Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Dallaire, M. H., Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Garceau, L. A., Consolidated Paper Corp., Grand'Mere, Quebec.
Gelinas, J. B., Consolidated Paper Corp., Shawinigan Falls, Quebec.
Girard, J. M., Shawinigan Water & Power Co., La Gabelle, Quebec.
Gibbs, J. H., Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Giuliani, Val, c/o Consolidated Paper Corp., Laurentide Div., Grand-mere, Que.
Griffiths, J. W. S., Consolidated Paper Corp., Grand'mere, Quebec.
Gurr, A. F., Consolidated Paper Corp., Grand'Mere, Quebec.
Hamilton, H. W., Brown Corporation, LaTuque, Quebec.
Hanna, John, Grand'mere Shoe Co. Ltd., Grand'mere, Quebec.
Hawken, P. A., Grand'mere Knitting Co. Ltd., Grand'mere, Quebec.
Hebert, R., Canadian Resins & Chemicals, Shawinigan Falls, Quebec.
Lajoie, R., Shawinigan Engineering Co. Ltd., Three Rivers, Quebec.
Lambert, C. A .R., La Cie de Pub. "Du Nouvelliste" Ltee., Three Rivers, Quebec.
Lambert, L., L.S.C., 68-5th St., Shawinigan Falls, Quebec.
La Rue, Frank, Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Lefebvre, P., Shawinigan Water & Power Co., Shawinigan Falls, Quebec.
Levasseur, E., Consolidated Paper Corporation, Shawinigan Falls, Quebec.
Matte, G. H., Brown Corp., La Tuque, Quebec.
McNab, A. S., Grand'mere Knitting Co. Ltd., Grand'mere, Quebec.
O'Connor, L. W., Canadian Industries Ltd., Shawinigan Falls, Quebec.
Peddie, D. B., R.I.A., Shawinigan Chemicals Ltd., Shawinigan Falls, Que.
Pike, H., Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Roberts, F., Wabasso Cotton Co., Three Rivers, Quebec.
Scott, T., Shawinigan Water & Power Co., Shawinigan Falls, Quebec.
Scott, D. M., Canadian Resins & Chemicals, Shawinigan Falls, Quebec.
Smith, S. E., Shawinigan Falls, Quebec.
Thacker, A. D., 61 Maple Ave., Shawinigan Falls, Quebec.
Ward, H. J. A., 375-7th Ave., Grand'mere, Quebec.
Williams, E. R., c/o Shawinigan Chemicals Ltd., Shawinigan Falls, Quebec.
Wright, C. F., Consolidated Paper Corp. Ltd., Shawinigan Falls, Quebec.

TROIS RIVIERES CHAPTER

Baptist, C. O., Edifice Ameau, Three Rivers, Quebec.
Baribeau, G., Baribeau, Diamond, Filion & Co., Three Rivers, Quebec.
Beaudin, M., 37 Ste. Julienne, Cap de la Madeleine, Three Rivers, Quebec.
Beaulieu, A., Bank of Montreal, Three Rivers, Quebec.
Bellerive, G., 591 rue St. Georges, Three Rivers, Quebec.
Blouin, P., 26 St. Lazarre, Cap de la Madeliene, Three Rivers, Quebec.
Boily, E., 1051 rue Laviolette, Three Rivers, Quebec.
Bouille, M., 35 St. Philippe, Cap de la Madeleine, Three Rivers, Quebec.

Bourdon, R., Corp. de la Cite of Trois Rivieres, Three Rivers, Quebec.
Boutet, R. H., 1047 rue St. Paul, Three Rivers, Quebec.
Clair, F. J., 1161 rue St. Olivier, Three Rivers, Quebec.
Clair, G. S., 2250 Royale St., Three Rivers, Quebec.
Dargy, J. A., 830 rue Laurier, Three Rivers, Quebec.
Davey, A. C., St. Lawrence Paper Mill Co. Ltd., Three Rivers, Quebec.
DeCotret, J. H. R., 103 Notre Dame St., Three Rivers, Quebec.
Delisle, R., Delisle Automobile Ltd., Three Rivers, Quebec.
Doyon, L., 1375 rue Laviolette, Three Rivers, Quebec.
Fortier, G., Fortier Electrical Appliances, Three Rivers, Quebec.
Frechette, R., 135 Des Erables, Cap de la Madeleine, Quebec.
Gariepy, R., 181 Bonaventure, Three Rivers, Quebec.
Godbout, G., 767 rue Bonaventure, Three Rivers, Quebec.
Gouin, H., Gouin Lumber Co., Three Rivers, Quebec.
Grenier, A., 100 rue des Erables, Cap de la Madeleine, Three Rivers, Quebec.
Grenier, F., 1437 rue Denoue, Three Rivers, Quebec.
Guilbert, R., 1042 rue St. Paul, Three Rivers, Quebec.
Harnois, J. M., 2655 rue St. Denis, Three Rivers, Quebec.
Heon, A. H., 996 rue ste. Julie, Three Rivers, Quebec.
Jean, E., Batisse Municipale, Three Rivers, Quebec.
Kiernan, H. L., Delisle Automobile Ltd., Three Rivers, Quebec.
Kimball, P., Kimball Automobile Ltd., Three Rivers, Quebec.
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